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اتجاهات النخب الأردنية نحو الفساد الإداري والمالي في المملكة الأردنية الهاشمية

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Abstract

The Positions of the Jordanian Elites towards Administrative and Financial Corruption in the Hashemite Kingdom of Jordan

Riyadh Sarayrah
Mutah University, 2010

The aim of this study is to identify positions of the Jordanian elites with regard to the forms of administrative and financial corruption in Jordan, its effects and means to mitigate it. Also, this study is intended to elucidate the degree of Jordanian elite' attitudes towards corruption represented by the misuse of public office, violation of laws and regulations, favoritism, nepotism, bribery, money laundering, and tax and customs evasion.

This study has adopted the social survey approach, through personal interviews using a questionnaire. The studied group consisted of Jordanian elites who are able to express their opinions. The sample included 388 interviewees representing the Jordanian elite including senators, deputies, retired and working ministers, lawyers and engineers. In order to achieve its goals, this study uses standards of descriptive statistics to clarify the characteristics of the investigated sample. It also employs statistical tests such as multiple regressions and analysis of unilinear deviation.

The study concludes that the attitude of the Jordanian elites toward administrative and financial corruption in the public sector to be high. Exploitation of public office for personal benefit has the highest attitudes, followed by favoritism, nepotism and bribery. Also, attitude is high towards tax and customs evasion and money laundering. The study has shown that the favoritism, nepotism, bribery, customs and taxes evasion, mismanagement, money laundering, and the disregard of job regulations, instructions and ethics to be the most important aspects of administrative and financial corruption from the perspective of the Jordanian elite. Jointly, these aspects represented 67.3% of the public trend toward corruption in the government sector.

Based on these results, the study emphasizes the importance of hiring qualified competent, objective and innovative leadership that is able to professionally manage the public sector. Also, accounting and fiscal policies that can be developed following changes in crime patterns must be adopted in the governmental sector. A public-national opinion should be developed to fight corruption, and the socio-economic awareness of the people should be improved to enhance loyalty values. Bureaus of auditing

and control should be granted unrestricted authority to execute its goals, the judicial punishment of the corruption must be stressed and journalists should be enabled to work independently and freely.

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(72-67 2005)

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.2 [illegible]

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.3 [illegible]

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[illegible] (87 [illegible] 2003 [illegible]

[illegible]

[illegible] (Joseph Stiglitz, 2002) [illegible]

[illegible] (Manzetti, 1999) [illegible] Puntillo,) [illegible] (Black et. al,2000) [illegible] (1996 [illegible] 1990 [illegible] (Turnoves, 1999) [illegible] Bjorvatn and soreide , 2005) [illegible] .(, p2

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[illegible] 2004 [illegible] (153-152 [illegible].

[illegible] (Gaviria , 2002 , P. 249) [illegible].

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1. [illegible].

.2 [illegible]

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1. [illegible].

2. [illegible].

3. [illegible] 1418 [illegible] (235 [illegible]).

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[illegible] (21 [illegible] 2002 [illegible]) [illegible]

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ƚǑ Ǒ !ƒĂ ƚǒǑ ǩǕƒĂ ƚǒǑǩǕƒ ƔLƒĂ!ƒ ƨ DžŽdžŎƼ ǑǑDžƵǕk ŎƘƒ KƒƧǒƘƒĂ
ƨ ĂƧƲ!ƒ Ĭ DžŽƨ ƧǩƘƒĂ ƧƘĂƘƒ LǂǑǑǑǑkĂ ǗǒǑǑLƘƒĂ ƚǑ ƤƬ!ƒĂ ƚǒǑƒĂ
LǑdž|| !Ʀ LĂǂǒĂ Ǖƨ ƧơLǑdž || ĂDžDžƧǒǩ ƧNǑdžǑǑǑ ǑǑǑƒ ŎƬƘ ƚǒǑdž
.ƚǒƒǕƒ KǑǑLƘƒĂ yƒĂƒ ƚzǒƘhƚơư ƒĂ ƚǒƨ ýǕƤ
ǗƲƬLjlƧĂƮ hNǑǑĂ NǑǑ ƘĂ ŎǑǑ! ydžǂdž ƚǂƧǑdžƚǒDžƤǒ ǑǂǒĂ
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-27 Ɵ Ɵ ǕDž03) (Dijk and Euscaglia) ǑǑǑ hĂ || ŋ LǑdžǂ yư ǒĂ
ăĂƦ dǑƧƒ LDLƒǂǑǒƚ ǒƠ ǕNǑǑ!ƒĂ ĭ ƧƒǕƒ ǑǑƒ ƚǹƒĂdž Ɣ ǑǑD(28
ĭ ƤǑƒ LǑĂdž ăĂƦ dž DžŽǑǑƒ KǑĂƦ dǑƯ ǑƤLǑǕƘǒ ƚǒLƘƒĂ KƒǑƧǒǕƒ
Σ ƼǑƒ LǑdžǑdž !ƍ ĭ ƤƬk ƚǒǑ ǩǕƒ ƚǒƠ!ƒ LǑĂ ǕǑĂ ƠƠ Ĭ DžŽýĂǑ dǑĂ
LDǑdž ǕǑǑƒ KǑĂƦ dǑƯ ǑƤLƒ Ĭ !ƍ ĭ ƤǑǒ ǑdžƚưĂƧƼdž KǑdž ƯǑƤLǑĂ
LǑdžƠ!ƒ ŎƼ DǑǒ DǑǑ ýǂThƚǑǑǑĂ ƚǑƮ dž DǑƒĂ ƚǑǑdž ǑƒĂDǑƼ ǑƘk
KǕƤdžǑǑ yƼƘk ŎƘƒ DǑƒ ŎƼ ǑǑƒ KǕƤdžƯ ǑƤLǑ Ĭ !ƍ LƒƧŏƬĂ ǑǑƒ
.ŎdžǂƠ!ƒ ýƤƘƒ ƔǹhƯ ǒĂǩƒ ǑƤǒĂ ƚdžǂƠ!ƒ lǑ Ǒdž
LDýhƥƚǑ Ǒ lƧNǑ ĭ ƧƒǕƒ ǑǑƒ LD(95Ɵ ǕDž99 ǕŎDƤǑ!ƒ) ăƧŏĂ
DǑǑDLĂƧƒǕƒ ǑǹǒǂǑĂ Ǒ ƼLǑdžýĂDLĂǑ Ǒ !Ǒ ǗǒƒƍlƧNǑ Ĭ !ƍ ƧĂDŽ
ŎƮ Ǒ ƧƒƧ|hDŽ ĭ ƧƒǕƒ ǑǑƒ ƚŋ!ǑdžLǑ ƒƦ Ýƨ ƒƧơLǑ! DǑ YƧƬdž Ɣ ǑǑ LD
ĭ ƧơƘƒĂ ǂƦNǑ|| ! LǑDLǑdžLĂǑ ĂDYĂƧƬdž ƧǒƩ ƔƮ ǂ!ƒ LĂǑ yǒƧƬk ŎƼ ýĂdž
.Σ ĂdžDžǒǹ LĂǑ Ƭ ơǑƒ ǑƒƧĂƒ NǑĂDLǑ
ǑǑDŽǑƮ Ƙƒ ýǑĂ LDăƧǑ(325-322 Ɵ Ɵ ǕDž97 ǕƤĂdždž ǑǑ
:ŎNǑ ƧƒǕƒ ƨ ƒƧơLǑĂ
.1 ƍ ƮǕǑ ƩǕƒ Σ ǑǑdž ǑǑǑǑdžƒ ƚƼǕĂDŽ ǑǑƒ ƚǒDŽdžǑƒ ƚǒǑ ǑǑǑǕƒ KǑǑǑǑ.
.2 ƚzǹƒƧdž Ǒ ǑǑ!ƒ ƚzǹƒƧǹǕƒĂ KǑǑ ƒĂ KƒǑƧǹǕƒĂ ƚǒǑƤ!ƒ ƚǒǑdž ǑǑýĂdžǑ.
.3 ƚŋǑ!ƒ Ĭ !ƍ YƧƨ DǑƒ ƧǂDLĂǂƦ ǑǑƒ ydžǑƧǒǩĂ ydžǑdž ƨ ĂƧƲ yƒĂƒ

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[illegible] (38 [illegible] 2000 [illegible]).

[illegible] (136 [illegible] 1990 [illegible]).

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1. [illegible].
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[illegible] (Eigen , 2006) [illegible]

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[illegible] 1999 [illegible]

[illegible] .(714 [illegible] 2003 [illegible]

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(*) (CPI) [illegible]

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9.6	[illegible]	9.6	[illegible]	9.7	[illegible]	2
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9.5	[illegible]	9.5	[illegible]	9.5	[illegible]	4
9.4	[illegible]	9.3	[illegible]	9.4	[illegible]	5

(*) [illegible] www.Transpareney.org

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1.7	[illegible]	155	1.5	[illegible]	142	1.4	[illegible]	129
1.8	[illegible]	155	1.6	[illegible]	144	1.5	[illegible]	131
1.8	[illegible]	158	1.7	[illegible]	145	1.6	[illegible]	132
1.8	[illegible]	158	1.7	[illegible]	145	1.6	[illegible]	133

(*) [illegible] www.Transpareney.org

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(Good Governance)

[illegible] Parliamentary Ombudsman [illegible]

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[illegible] Koskinen , 2003, PP. 204-220).

[illegible] 259 [illegible]

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6.2	[illegible]	30	6.1	[illegible]	29	6.1	[illegible]	27
5.9	[illegible]	32	5.8	[illegible]	34	5.6	[illegible]	32
5.8	[illegible]	36	5.3	[illegible]	37	5.3	[illegible]	35
5.7	[illegible]	37	5.2	[illegible]	38	5.2	[illegible]	37

(*) [illegible] www.Transpareney.org

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[illegible] 2003 [illegible] 2004 [illegible] 2005.

(4) [illegible]

[illegible] (CPI) [illegible] (*)

[illegible] 2005	[illegible]	[illegible]	[illegible] 2004	[illegible]	[illegible]	[illegible] 2003	[illegible]	[illegible]
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2.5	[illegible]	117	2.5	[illegible]	108	2.6	[illegible]	88
2.2	[illegible]	137	2.4	[illegible]	112	2.3	[illegible]	106
2.1	[illegible]	144	2.2	[illegible]	122	2.2	[illegible]	113
2.1	[illegible]	144	2.1	[illegible]	129	2.1	[illegible]	118

(*) [illegible] www.Transpareney.org

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ب. DǐžŹŰƒ ýƑĢĂ ƧĂþ ýǒƶƼĂ .ƚǒƑƦƒ ƚǤƝ!ƒĂ ƚƒƲĞdžĂ Σ ƽ!ƒ ƚƶƞƧdž.
LǾƙ ƽdž ƚǒǵƚĂ Ï ƧƒƥŰƒ ƥĢƽƒ ƧĞǾPƛƲ Σ Ǣƒ ƻ ǒƶƙĂ ƚǒŽĂƙ
.ƚƑƆĢ!ƒ ƚǒƵĢǩƞŰƒ DǒƝĞdž Ư ƶƲƠǒƮ ƙĂ

ج. Yƨ ƒĂƒ Σ Ƨƺ ýǓP LǿdžƚdžƶƜƒ ƚƼƲĂƒ KĢǾǓPDơƝ ƧƙƲDǒǺǓƒ
ƚǒƶư Ăƒ ƚǒƧƒƥŰƒ KĢǾƲLƽƒ ƥƧƮ Ï DǒŽƥĢƒ ƙǓƒ DǒƵĂ ƻ ƲĂDŽŽLǾƒ
.ƚǒƧƺƒ

د. ƚǀǾþ ƧǒƝĞdžýǓP LǿdžƚdžƶƜƒ ƚƼƲĂƒ ýƺƬ ǑƼ ƖƧƒƞ!ƒ ƬþƛǒýǒƶƼƙ
LǾǤdž ǑƼ ƔƮ Ǣǿž ýƞƧ!ƒ ƴư ĂĂ ƾǾƝƙ ǓƒĂ ƖĞƾ!ƒ Ï DǒŽƥǒƙ
ƔƮ Ǣǿž

هـ. LǾƲĂDŽŽǑƶdžĂ ƚǒƲĂƒ YĞư ĂŪƒ LǾƙ ơƙ.

و. ƚǒDŽŽĂ ƚǒDŽŽǑơƒĂƽƒ LǿdžǒƧƒƥŰƒ KƒƥĞ!ƒ ƧĞƤƒ LƮ ơ.

ز. KƒƇƧƞŰƒĂ KƮĞ Ǿ!ƒ ƚƶƞƧdžýǓP LǿdžǒƧƒƥŰƒ ƚǤƝ!ƒ ƧĂþ ýǒƶƼƙ
.ƚǒǤƝ!ƒ

ح. ƚǒƧƒƥŰƒ KƒƥǒƶƙƒLƵ ƥƶ!ƒĂ KƒƇƧƞŰƒ ýǒƮ ƙ.

ط. ƚǒƧƙĞƲƔĂƬ dž LǾƲĂDŽŽǑƛǒƧƥƙƒĂ ǑdžǒƶǒƒăĂƙ dǒƲƯ ĂƞLƽƒ
.ƚǒĞǾŰƒ

ي. DƚĞdž LǿdžƥƮ ƙǑƙƒ DǾƲŪƒ Ư ƶƻ ƶư ǑƼƲƙĂ ýƥƶƒ ƭ Ğ ǀ!ƒ
.Ï ƧƒƥŰƒ ƥĢƽƒ ĞƲ ƿǑƼDǾdž LƒĂþ ĂDƚdžƶƜƒ

ك. NǾĞƙĂ NƲĞ ƙĂ ǑLƿdž ydžƞdžƚƺƧĞdž.

ل. ydžƞdž ƥƧƼDLƵ ǑƵĢǩƞŰƒ DǒŽ yƼĂ ƖĂĞdžĂ ƚ!ƥƶ!ƒ.

م. ÞƒƦNǀǀ! LǾDLǿdžĂĞĂDYĂƧTdž Ƨƺ ƔƮ ƾ!ƒ LĂĞ yǒƧTƙ.

ن. ƚǒĂƚơ!ƒ ƖƨƞŪƒ ǑƼǑƼƲĂƒ ƧǒĂƙƒ ƚƮ Ǣ ƥĞǒƒ.

س. ƚǓǀƦ ƒĂ KĞƮDŽ ýƮ ƼƚǒƝĂ ƚǒƒƧǀǒƙƒ ƚǒƝĂ ƚǀǀơƲƻ ƒƧƙŰƒ
.ĞƲ ǀ!ƒ

ع. ƚ!ĞĢdž ƧĂþ ýǒƶƼĂ ǤǿƙƦ ƙ ǑƦƒ ƚǒǿǓƒ ƧǒNĞƺ!ƒ ăĂǧT ĞǾƶƍ
.ƚǒƧƒƥŰƒ

ف. [illegible]

ص. [illegible]

[illegible]

ق. [illegible]

9.2 [illegible]

[illegible]

[illegible] 1973 [illegible] 1995 [illegible] 1996 [illegible]

,2000 ... (943

(Heiland & shelley,1992)

(Civilization)

(Elias,1982)

(Opportunity theories)

[illegible] (Cohen& Felson.1979) [illegible]

(World System Theory)

[illegible]

1. [illegible]

2. [illegible]

3. [illegible]

4. [illegible] (Smalley,1980) [illegible]

[illegible] (Structural Theories) [illegible]

[illegible]

(Culture) [illegible]

[illegible] Guery [illegible]

[illegible] (Swidler,1986)

[illegible] (Wolfang& Ferracuti,1967) [illegible]

[illegible] (Luckenbil&Doyle,1989) [illegible]

(Strains) [illegible]

[illegible] (Blau&Blan,1982) [illegible]

(Social Disorganization) [illegible]

[illegible] (Sapson,Raudenbush&Earls,1997) [illegible]

(The Personality Factor) [illegible]

[illegible]

[illegible]

[illegible] .(Coleman,1989)[illegible]

[illegible] 10 .2

[illegible]

[illegible]

[illegible] (2008 [illegible] 769 [illegible]

[illegible]

(2005 [illegible]) [illegible]

[illegible] 217 [illegible]

1. [illegible]

2. [illegible]

3. [illegible]

4. [illegible]

(2004 [illegible]) [illegible]

[illegible]

[illegible] (2003 [illegible]) [illegible]

[illegible] (2003 [illegible]) [illegible]

(2000

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2.

100

%33 %49

%18

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[illegible]

5. [illegible]

[illegible]

6. [illegible]

7. [illegible]

[illegible]

8. [illegible]

9. [illegible]

10. [illegible]

11. [illegible]

[illegible] (2000 [illegible]

[illegible]

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[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

(1999

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.3

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400

[illegible]

[illegible] (1999 [illegible]) [illegible] 1417 – 1412 [illegible] %10 [illegible] 87 [illegible] 1417 – 1412 [illegible]:

1. [illegible].
2. [illegible].
3. [illegible].
4. [illegible].
5. [illegible].

[illegible]

[illegible]

1. [illegible]
2. [illegible]

[illegible]

1. [illegible]
2. [illegible] 1380 [illegible]
3. [illegible]
4. [illegible] (60 - 59) [illegible] 1371 [illegible]
5. [illegible]

[illegible] (1998 [illegible]

[illegible]

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]
5. [illegible]

[illegible] (1997 [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]

[illegible]

1. [illegible]
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[illegible]

1. [illegible]
2. [illegible]
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6. [illegible]

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8. [illegible]

9. [illegible]

10. [illegible]

[illegible]

[illegible]

1. [illegible]

2. [illegible]

3. [illegible]

4. [illegible]

[illegible] 294 [illegible]

[illegible]

1. [illegible]

[illegible]
[illegible]
[illegible]

.2 [illegible]
[illegible]

.3 [illegible]

.4 [illegible]

[illegible]:

.1 [illegible]

.2 [illegible]

.3 [illegible]

.4 [illegible]

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[illegible]:

.1 [illegible]

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.7 [illegible]

8. [illegible]

9. [illegible]

10. [illegible]

11. [illegible]

[illegible]

[illegible] (1993 [illegible]

1. [illegible]

2. [illegible]

3. [illegible]

4. [illegible]

5. [illegible]

[illegible]

[illegible]

1. [illegible]
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8. [illegible]

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1. [illegible]
2. [illegible]

[illegible]

[illegible]

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3. [illegible]
4. [illegible]

[illegible]

1. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]
5. [illegible]
6. [illegible]

ب. [illegible]

[illegible] (Schnleider, et.al, 2009) [illegible] (1462) [illegible]

[illegible] (Heilman Bruce and Ndumbaro, 2009) [illegible]

(Macrdemetoez,2008)

(Simser, 2008)

(354)

(Pedersen &, Rendtorff, 2007)

(Saksmweprome,2008)

9

28

(El-Bahnasawy,2008)

(Lake , 2006)

(1991)

(Pathak, 2005)

[illegible]

[illegible] (Iqbal, 2005) [illegible]

[illegible]

[illegible]

1- [illegible]
[illegible]
2- [illegible]
3- [illegible]
[illegible]
4- [illegible]
[illegible]
[illegible]:
1- [illegible]
2- [illegible]
[illegible]:
1- [illegible]
[illegible]
2. [illegible]
[illegible]
[illegible]
3. [illegible]
[illegible]
[illegible]
[illegible]

[illegible]

[illegible]:

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible] 3

[illegible]

[illegible] 3.3

[illegible]

[illegible] 3.3

[illegible] 388 [illegible]

.5

5 [illegible]

[illegible]

%	[illegible]	[illegible]
8.5	33	[illegible]
27.1	105	[illegible]
6.4	25	[illegible]
25	97	[illegible]
29.6	115	[illegible]
3.4	13	[illegible]
100	**388**	**[illegible]**

4.3 [illegible] :

[illegible]

[illegible] (32 [illegible] **Normative assimilation** [illegible] 11 [illegible] (11- 1) [illegible] (10) [illegible] (21- 12) [illegible] (11) [illegible] (32- 22).

[illegible] (34) [illegible] (9) [illegible] (9- 1) [illegible]

[illegible] (27- 17) [illegible] (11) [illegible] (16- 10) [illegible]
.(34- 28) [illegible] (7) [illegible]
[illegible] - 1) [illegible]
[illegible] .([illegible] 4 [illegible] - 3 [illegible] - 2 [illegible]
[illegible] 1.49 [illegible] 1 [illegible]
[illegible] 3.49 [illegible] 2.5 [illegible] 2.49 [illegible] 1.5 [illegible]
[illegible] 4.49 [illegible] 4.49 [illegible] 3.5 [illegible]
[illegible]
[illegible] 1.67 [illegible] 1 [illegible]
[illegible] 5 [illegible] 3.35 [illegible] 3.34 [illegible] 1.68
[illegible]
.[illegible]

5.3 [illegible]:

[illegible]
,[illegible]
[illegible]
[illegible]
.[illegible]

6.3 [illegible]:

[illegible]
[illegible] 0 [illegible]
[illegible]
[illegible] (Cronbach Alpha) [illegible]

K'LǤĂ .ý╪ ƖƒþǕƒ K'ǤőǑ!ǨǤĂ ǗǤƒƒ2|5LǰdǮ2|5ý╪ ∶ǤǨƒ ɫŋ2þ ă ƥdǮLǰdǮ |ơǨƒ
:ǑǨǕƒ ĂơL!ƒ Ĭ ǬǮǕǿ ýĂƥŋ!ƒ Ǒ5ɫơǸɫ ĂdǮǸǰǤǮ ǋǨǨ!ƒ

(6) !ƥþ üǸǰǂ

ǰƴǤǦŬǕƊǸǤǰƲǤǸǰǔǮ ƊǮǮǮƊǮ|||Ĭ ǂǤǤ5ǂ ɫǘ||Ɩ ǋǤǦüƊǮƊǮǮǮ

ɦə ȣþǀǦɦǰǮ ƊǦǦƐ ǋǤ5ǂƊǦǮ

ǰǤǦǮǕǤĬ ʓ ǰǤ2ǂ!ƥþ	ơǰǤǸǰǮƊǮ ƨ Ɛ	Ɩ ǋǤǦüƊǮƊǮ (ǋǦǀǤǤǰ)
11- 1	ƠǤ dǮ ɫǰǮǮ ɫƥǰĂƒ ýǔʓǨƒ ɫǭ ƤT!ƒ	%93.2
21- 12	ýdǮƒ K'ǤǔƤǮɫdǮLǕǤƊǮǨǕƒ	%64.1
32- 22	ƖĂT2!ƒĂɫƠǤĂƒĂɫǰĂ ơdǮ	%85.5
32- 1	**ă ƥǤǕǤǰǂ ʑǂ**	**%88.1**
9- 1	ýƒĂdǮƒ ýǭ ƹ	%64.8
16- 10	ýƒĂdǮƒ Ɣ ǭnǩ	%90.6
27- 17	ǑǰǮư !ƒ Ɣ 2nǩƒ	%69.8
34- 28	Ǒɫ2dǮƒ Ɣ 2nǩƒ	%69.0
34- 1	**Ĭ ǋǤǦǂ ʑǂ**	**%87.4**
Ɩ ȣþ2ǂǕƊǮ	**ǰǤǦǮǘ||Ĭ ǂ||ǂ**	**%92.2**

ɫǭ ƒ2þƒ ƥǤǮĂ K'ƒ2ǯǨdǮǰǮǮ! K'Ǥǰƒ ýdǮdǮƊ(6) ýĂƥŋ!ƒ ǋǤLǰdǮǰǤǮ
ɫü|ƊǮǮƒ Ǒü ǂǮ K'Ǥǰƒ ýdǮdǮ dǮ K'ʓƊǮ ǭơ ǗǰǤǭ dǮǭ ƒ2þƒ Ǥ2ŋǕ ýĂǭdǮ
K'ǤőƔ ǭ LǰǸǰĂ Ǘ%93.2Ă %64.8 LǰǭK'ơĂƒ2ǩ ƥĂ Ǘ%92.2 ǑƒĂơ LǰǤǭ ǕǤő
.ǑdǮǮɫ ơǭƒĂ ǑǤǤ ơǕƒ ýǭǮƒ Ư ƒ2ƹǕ ɫ!ĂǭdǮɫʑǨ2dǮ

:ɦǰǤT ǤǕǤɦǕǤƊǮ 7.3

ɫüdǮ2!ƒ Ĭ üǮǮüǭ ƒ2þƒ K'ƥüdǮƒ ƥ5Ǖǭ ƒ2þƒ ɫƤǮƊLǮ ɫǭǤǕƒ Ư 2ʓ!
:ɫǭǤƒ ɫǰǤ ơǕƒ Ɣ ǭǤǕƒ ǬǭǨ ƒ ýǔP LǰdǮýǭǮƒ Ǒ5(SPSS) ɫǰǤ ơǕƒ

[illegible] (Descriptive Statistics Measures) [illegible] 1

[illegible]

[illegible]

[illegible].

Regression Stepwise Multiple) [illegible] .2

[illegible] (Analysis

[illegible]

[illegible]

[illegible] ([illegible]

[illegible] R^2 [illegible]

.[illegible]

[illegible] R^2 [illegible]

[illegible] (0.05) [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible] 3.35 [illegible] 3.34 [illegible] 1.68 [illegible] 1.67 [illegible] 1

.[illegible] 5.0

[illegible] (One way ANOVA) [illegible] .3

[illegible]

.LSD [illegible]

[illegible]:

[illegible]

[illegible]

%13.4 [illegible] %86.6 [illegible]

7 [illegible]

[illegible]

(%) [illegible]	[illegible]	[illegible]	[illegible]
86.6	336	[illegible]	[illegible]
13.4	52	[illegible]	
0.5	2	[illegible]	[illegible]
2.3	9	[illegible]	
67.8	263	[illegible]	
26.8	104	[illegible]	
2.6	10	[illegible]	
5.4	21	[illegible] / [illegible]	
88.1	342	[illegible]	[illegible]
0.3	1	[illegible]	
3.6	14	[illegible]	
2.6	10	[illegible]	
11.3	44	[illegible] 40 [illegible]	[illegible]
7.7	30	49 – 40	
43.0	167	60 - 50	
40.0	147	[illegible] 60	
87.6	340	[illegible]	[illegible]
5.7	22	[illegible]	
1.5	6	[illegible]	
2.3	9	[illegible]	
2.8	11	[illegible]	

• [illegible] 388 [illegible]
[illegible].

1.4

3.64

0.55

3.47 0.61

[illegible]

[illegible] (8) [illegible]

[illegible]

.0.89 [illegible] 3.66 [illegible]

[illegible] (8) [illegible]

[illegible]

[illegible] 1.10 [illegible]

[illegible]

8 [illegible]

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	1	1.01	4.05	[illegible]
[illegible]	2	1.17	3.91	[illegible]
[illegible]	3	1.16	3.89	[illegible]
[illegible]	4	1.10	3.84	[illegible]
[illegible]	5	0.99	3.61	[illegible]
[illegible]	6	0.95	3.51	[illegible]
[illegible]	7	1.10	3.50	[illegible]
[illegible]	8	1.04	3.42	[illegible]
[illegible]	9	1.02	3.42	[illegible]
[illegible]	10	1.08	3.37	[illegible]
[illegible]	11	0.97	3.17	[illegible]
[illegible]		**0.89**	**3.66**	[illegible]

- تم التعامل مع الاتجاهات العكسية بعد قلبها. كما تم الاعتماد على درجة الاتجاه الثلاثية حسب المبين في منهجية التحليل

[illegible]

[illegible] (9) [illegible]

[illegible] 3.21 [illegible] 0.44.

[illegible] (9) [illegible]

[illegible]

[illegible] 1.1 [illegible]

9 [illegible]

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	1	0.92	3.79	[illegible]
[illegible]	2	1.09	3.70	[illegible]
[illegible]	3	1.00	3.68	[illegible]
[illegible]	4	0.900	3.62	[illegible]
[illegible]	5	1.10	3.43	[illegible]
[illegible]	6	1.10	3.10	[illegible]
[illegible]	7	1.03	2.93	[illegible]
[illegible]	8	0.99	2.86	[illegible]
[illegible]	9	1.10	2.68	[illegible]
[illegible]		**0.44**	**3.21**	[illegible]

- تم التعامل مع الاتجاهات العكسية بعد قلبها. كما تم الاعتماد على درجة الاتجاه الثلاثية حسب المبين في منهجية التحليل

[illegible] 10

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	1	1.03	3.92	[illegible]
[illegible]	2	1.23	3.81	[illegible]
[illegible]	3	0.97	3.81	[illegible]
[illegible]	4	1.16	3.73	[illegible]
[illegible]	5	1.04	3.65	[illegible]
[illegible]	6	1.14	3.64	[illegible]
[illegible]	7	1.09	3.62	[illegible]
[illegible]	8	1.01	3.54	[illegible]
[illegible]	9	0.99	3.42	[illegible]
[illegible]	10	1.05	3.34	[illegible]
[illegible]	11	1.03	3.07	[illegible]
[illegible]	12	0.67	3.59	[illegible]

• تم التعامل مع الاتجاهات العكسية بعد قلبها. كما تم الاعتماد على درجة الاتجاه الثلاثية حسب المبين في منهجية التحليل

2.4

3.67

0.58.

(11)

3.55 0.66.

(11)

[illegible] 1.29 [illegible]

[illegible].

[illegible] 11

[illegible].

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	4.30	0.84	1	[illegible]
[illegible]	4.28	0.86	2	[illegible]
[illegible]	4.23	0.95	3	[illegible]
[illegible]	4.14	0.89	4	[illegible]
[illegible]	3.69	0.82	5	[illegible]
[illegible]	3.44	1.06	6	[illegible]
[illegible]	2.68	1.29	7	[illegible]
[illegible]	2.59	1.20	8	[illegible]
[illegible]	2.55	1.17	9	[illegible]
[illegible]	**3.55**	**0.66**	**10**	**[illegible]**

- تم التعامل مع الاتجاهات العكسية بعد قلبها. كما تم الاعتماد على درجة الاتجاه الثلاثية حسب المبين في منهجية التحليل

[illegible]

[illegible]

[illegible]

[illegible] (12) [illegible]

[illegible]

[illegible] 3.19 [illegible] 0.88.

[illegible] 12 [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

12 [illegible]

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	1	0.89	3.44	[illegible]
[illegible]	2	1.12	3.29	[illegible]
[illegible]	3	1.06	3.24	[illegible]
[illegible]	4	1.05	3.23	[illegible]
[illegible]	5	1.05	3.09	[illegible]
[illegible]	6	0.98	3.04	[illegible]
[illegible]	7	1.07	2.96	[illegible]
[illegible]	**8**	**0.88**	**3.19**	**[illegible]**

- تم التعامل مع الاتجاهات العكسية بعد قلبها. كما تم الاعتماد على درجة الاتجاه الثلاثية حسب المبين في منهجية التحليل

[illegible]

13 [illegible]

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	1	0.99	4.26	[illegible]
[illegible]	2	0.79	4.22	[illegible]
[illegible]	3	0.80	4.21	[illegible]
[illegible]	4	0.83	4.06	[illegible]
[illegible]	5	0.82	4.03	[illegible]
[illegible]	6	0.89	3.89	[illegible]
[illegible]	7	0.97	3.85	[illegible]
[illegible]	8	0.84	3.82	[illegible]
[illegible]	9	1.02	3.82	[illegible]
[illegible]	10	0.99	3.53	[illegible]
[illegible]	11	1.26	3.10	[illegible]
[illegible]	12	**0.58**	**3.83**	**[illegible]**

- تم التعامل مع الاتجاهات العكسية بعد قلبها. كما تم الاعتماد على درجة الاتجاه الثلاثية حسب المبين في منهجية التحليل

14 [illegible]

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	1	0.74	4.45	[illegible]
[illegible]	2	0.78	4.21	[illegible]
[illegible]	3	0.82	4.15	[illegible]
[illegible]	4	0.81	4.14	[illegible]
[illegible]	5	0.77	4.04	[illegible]
[illegible]	6	0.88	3.83	[illegible]
[illegible]	7	0.88	3.44	[illegible]
[illegible]	**8**	**0.53**	**4.03**	**[illegible]**

- تم التعامل مع الاتجاهات العكسية بعد قلبها. كما تم الاعتماد على درجة الاتجاه الثلاثية حسب المبين في منهجية التحليل

3.4 [illegible]

[illegible] (15) [illegible]

3.64 [illegible]

.0.55 [illegible]

3.47 [illegible]

[illegible] 0.61 [illegible]

[illegible] 3.66 [illegible]

[illegible] 3.59 [illegible] 0.89

3.21 [illegible] 0.67

.**0.44** [illegible]

[illegible]

[illegible] 0.58 [illegible] 3.67 [illegible]

[illegible]

[illegible]

15 [illegible]

[illegible]

[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	1	0.89	3.66	[illegible]	X_{11}
[illegible]	2	0.67	3.59	[illegible]	X_{12}
[illegible]	3	0.44	3.21	[illegible]	X_{13}
[illegible]	**-**	**0.61**	**3.47**	**[illegible]**	**X_1**
[illegible]	1	0.53	4.03	[illegible]	X_{21}
[illegible]	2	0.58	3.93	[illegible]	X_{22}
[illegible]	3	0.66	3.55	[illegible]	X_{23}
[illegible]	4	0.88	3.19	[illegible]	X_{24}
[illegible]	**-**	**0.58**	**3.67**	**[illegible]**	X_2
[illegible]	**-**	**0.55**	**3.64**	**[illegible]**	Y

[illegible]

[illegible]

[illegible] 5 [illegible] (Stepwise M.L.R.A) [illegible]

[illegible] %46.6 [illegible]

[illegible] (P-Value < 0.00) [illegible] X_{12} [illegible]

[illegible] %46.6 [illegible]

[illegible]

$$y = 1.685 + 0.549\, x_{12} \text{...........(1)}$$

$$t = (15.13)^{**} (18.01)^{**} \quad F = 324.38^{**} \quad VIF = 1 \qquad R^2 = 46.6\%$$

[illegible] %8.8 [illegible] X_{21} [illegible] %55.4 [illegible] X_{12} [illegible]

P-Value < [illegible] X_{21} [illegible] 0.00) [illegible]

[illegible]

$$y = 0.708 + 0.446\, x_{12} + 0.335\, x_{21} \text{...........(2)}$$

$$t = (4.62)^{**} (14.67)^{**} \qquad (8.55)^{**} \quad F = 230.203^{**} \quad VIF = 1.19 \qquad R^2 = 55.4\%$$

[illegible] %8.6 [illegible] X_{11} [illegible] (P-Value < 0.00) [illegible]

[illegible] %67.3 [illegible]

[illegible] X_{11} [illegible]

[illegible]

.[illegible]

[illegible]

[illegible]

.[illegible]

$$y = 0.306 + 0.334 X_{12} + 0.359 X_{21} + 0.193 X_{11} ....(3)$$

$$t = (2.12)^{*} (11.17)^{**} \quad (10.15)^{**} (9.35)^{**} \quad F = 218.465^{**} \quad VIF = 1.20 \quad R^2 = 64\%$$

X_{23} [illegible]

[illegible] %1.8 [illegible]

[illegible] X_{23} [illegible] (P-Value < 0.00) [illegible]

.[illegible] %65.8 [illegible]

[illegible]

.[illegible]

$$y = 0.145 + 0.306 X_{12} + 0.333 X_{21} + 0.171 X_{11} + 0.125 X_{23} ....(4)$$

$$t = (1.32) \quad (10.23)^{**} \quad (9.53)^{**} \quad (8.26)^{**} (4.39)^{**}$$

$$F = 176.766^{**} \quad VIF = 1.28 \quad R^2 = 65.8\%$$

[illegible]

[illegible] %0.8 [illegible] X_{22}

[illegible] (P-Value < 0.00) [illegible]

[illegible] X_{22}

.[illegible] %66.6 [illegible]

[illegible]

.[illegible]

$$y = 0.018 + 0.292x_{12} + 0.262x_{21} + 0.175x_{11} + 0.125x_{23} + 0.114x_{22} \quad \text{.........(5)}$$

$$t = (0.12) \quad (9.79)^{**} \quad (6.31)^{**} \quad (4.46)^{**} \quad (3.11)^{**}$$

$$F = 176.766^{**} \quad VIF = 1.66 \quad R^2 = 66.6\%$$

[illegible] X_{13} [illegible]
P-Value <) [illegible] 0.7 %
[illegible] X_{13} [illegible] (0.00
[illegible] 67.3 % [illegible].

[illegible]

$$y = -0.185 + 0.291x_{12} + 0.243x_{21} + 0.176x_{11} + 0.115x_{23} + 0.112x_{22} + 0.101x_{13} \quad \text{.........(6)}$$

$$t = (-1.1) \quad (9.83)^{**} \quad (5.81)^{**} \quad (8.62)^{**} \quad (4.07)^{**} \quad (3.09)^{**} \quad (2.6)^{*}$$

$$F = 176.766^{**} \quad VIF = 1.66 \quad R^2 = 67.3\%$$

16 [illegible]

[illegible] ANOVA [illegible]

النموذج	مصادر الاختلاف	مجموع المربعات	درجات الحرية	متوسط المربعات	F	درجة المعنوية
	الانحدار	51.348	1	51.348		
1	البواقي	58.727	371	0.158	324.380	0.000[a]
	المجموع	110.075	372			
	الانحدار	61.029	2	30.515		
2	البواقي	49.046	370	0.133	230.203	0.000[b]
	المجموع	110.075	372			
	الانحدار	70.425	3	23.475	218.465	0.000[c]
3	البواقي	39.650	369	0.107		
	المجموع	110.075	372			
	الانحدار	72.396	4	18.099		
4	البواقي	37.679	368	0.102	176.766	0.000[d]
	المجموع	110.075	372			
	الانحدار	73.360	5	14.672	146.660	0.000[e]
5	البواقي	36.715	367	0.100		
	المجموع	110.075	372			
	الانحدار	74.028	6	12.338	125.271	0.000[f]
6	البواقي	36.047	366	0.098		
	المجموع	110.075	372			

a. (الثابت) المحسوبية والوساطة والرشوة
b. (الثابت) المحسوبية والوساطة والرشوة ,التهرب الجمركي
c. (الثابت) المحسوبية والوساطة والرشوة ,التهرب الجمركي ,استغلال الوظيفة العامة لتلبية المصالح الشخصية
d. (الثابت) المحسوبية والوساطة والرشوة ,التهرب الجمركي ,استغلال الوظيفة العامة لتلبية المصالح الشخصية ,غسيل الأموال
e. (الثابت) المحسوبية والوساطة والرشوة ,التهرب الجمركي ,استغلال الوظيفة العامة لتلبية المصالح الشخصية ,غسيل الأموال , التهرب الضريبي
f. (الثابت) المحسوبية والوساطة والرشوة ,التهرب الجمركي ,استغلال الوظيفة العامة لتلبية المصالح الشخصية ,غسيل الأموال , التهرب الضريبي ,الالتزام بالأنظمة والتعليمات وأخلاقيات العمل
g.: (المتغير المعتمد) المقياس الكلي للفساد

17 üNģĦE

hŭá dĦhĭDáĦŹNĵDĭŇĵģE ŹĦnŅį DĆšáŹŹe ŞdĦĘŢ ĴdŹĿ ŞĭŠDŽ

النموذج	مقياس الانحدار (المتغير المستقل)	رمز المتغير	المعاملات غير المعيارية Unstandardized Coefficients قيمة الميل B	الخطأ المعياري Std. Error	قيمة t	درجة المعنوية الإحصائية لقيمة ت Sig.	اختبار وجود ارتباط ذاتي Collinearity Statistics Tolerance	VIF	R^2 الجزئي	معامل التحديد التراكمي R^2
1	(الثابت)	X	1.685	0.111	15.13	0.00				0.466
	المحسوبية والوساطة والرشوة	X_{12}	0.549	0.030	18.01	0.00	1.00	1.00	0.466	
2	(الثابت)	X	0.708	0.153	4.62	0.00				0.554
	المحسوبية والوساطة والرشوة	X_{12}	0.446	0.030	14.67	0.00	0.84	1.19	0.466	
	التهرب الجمركي	X_{21}	0.335	0.039	8.55	0.00	0.84	1.19	0.088	
3	(الثابت)	X	0.306	0.144	2.12	0.04				0.640
	المحسوبية والوساطة والرشوة	X_{12}	0.334	0.030	11.17	0.00	0.71	1.42	0.466	
	التهرب الجمركي	X_{21}	0.359	0.035	10.15	0.00	0.84	1.19	0.088	
	استغلال الوظيفة العامة لتلبية المصالح الشخصية	X_{11}	0.193	0.021	9.35	0.00	0.83	1.20	0.086	

النموذج	مقياس الانحدار (المتغير المستقل)	رمز المتغير	المعاملات غير المعيارية Unstandardized Coefficients		قيمة t	درجة المعنوية الإحصائية لقيمة ت Sig.	اختبار وجود ارتباط ذاتي Collinearity Statistics		R^2 الجزئي	معامل التحديد التراكمي R^2
			قيمة الميل B	الخطأ المعياري Std. Error			Tolerance	VIF		
4	(الثابت)	X	0.145	0.146	1.00	0.32				0.658
	المحسوبية والوساطة والرشوة	X_{12}	0.306	0.030	10.23	0.00	0.67	1.484	0.466	
	التهرب الجمركي	X_{21}	0.333	0.035	9.53	0.00	0.82	1.23	0.088	
	استغلال الوظيفة العامة لتلبية المصالح الشخصية	X_{11}	0.171	0.021	8.26	0.00	0.78	1.28	0.086	
	غسيل الأموال	X_{23}	0.125	0.028	4.39	0.00	0.78	1.28	0.018	
5	(الثابت)	X	0.018	0.150	0.12	0.90				0.666
	المحسوبية والوساطة والرشوة	X_{12}	0.292	0.030	9.79	0.00	0.66	1.51	0.466	
	التهرب الجمركي	X_{21}	0.262	0.042	6.31	0.00	0.57	1.77	0.088	
	استغلال الوظيفة العامة لتلبية المصالح الشخصية	X_{11}	0.175	0.021	8.51	0.00	0.78	1.28	0.086	
	غسيل الأموال	X_{23}	0.125	0.028	4.46	0.00	0.78	1.28	0.018	

النموذج	مقياس الانحدار (المتغير المستقل)	رمز المتغير	المعاملات غير المعيارية Unstandardized Coefficients		قيمة t	درجة المعنوية الإحصائية لقيمة ت Sig.	اختبار وجود ارتباط ذاتي Collinearity Statistics		R^2 الجزئي	معامل التحديد التراكمي R^2
			قيمة الميل B	الخطأ المعياري Std. Error			Tolerance	VIF		
	التهرب الضريبي	X_{22}	0.114	0.037	3.11	0.00	0.60	1.66	0.008	
	(الثابت)	X	-0.185	0.168	-1.10	0.27				
	المحسوبية والوساطة والرشوة	X_{12}	0.291	0.030	9.83	0.00	0.66	1.52	0.466	
	التهرب الجمركي	X_{21}	0.243	0.042	5.81	0.00	0.55	1.82	0.088	
6	استغلال الوظيفة العامة لتلبية المصالح الشخصية	X_{11}	0.176	0.020	8.62	0.00	0.78	1.28	0.086	0.673
	غسيل الأموال	X_{23}	0.115	0.028	4.07	0.00	0.76	1.31	0.018	
	التهرب الضريبي	X_{22}	0.112	0.036	3.09	0.00	0.60	1.66	0.008	
	الالتزام بالأنظمة والتعليمات وأخلاقيات العمل	X_{13}	0.101	0.039	2.60	0.01	0.89	1.12	0.007	

المتغير المعتمد : الاتجاه العام نحو الفساد

[illegible] 4

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible] (18) [illegible] (**P-Value < 0.00**) [illegible]

18 [illegible]

[illegible] ANOVA [illegible]

[illegible]

[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]
		5.059	4	20.236	[illegible]
0.000	6.767	0.748	370	276.633	[illegible]
			374	296.869	[illegible]

[illegible] (1) [illegible]

[illegible]

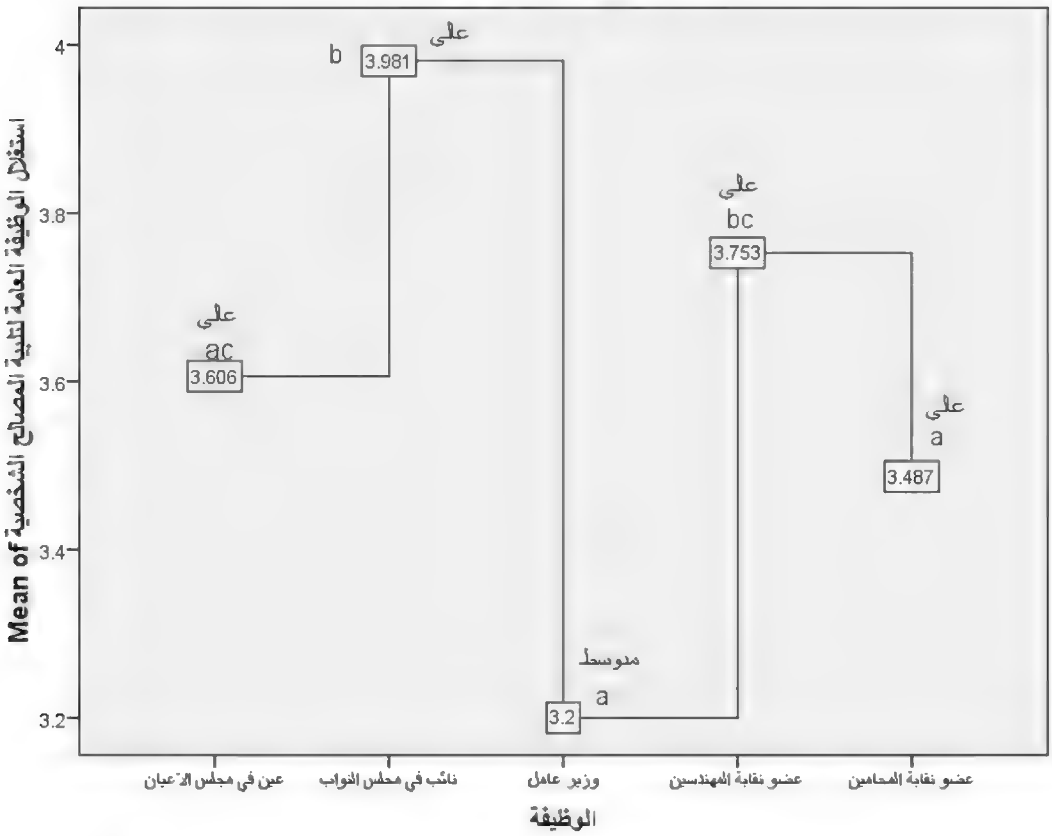
[illegible]

[illegible] 1

[illegible]

[illegible]

[illegible]



الأحرف تشير إلى الاختلافات المعنوية حسب نتائج الاختبارات البعدية لأقل الفروق المعنوية a,b,c,d

[illegible]

[illegible]

P-) [illegible] (19) [illegible]

[illegible] (Value < 0.05

[illegible].

19 [illegible]

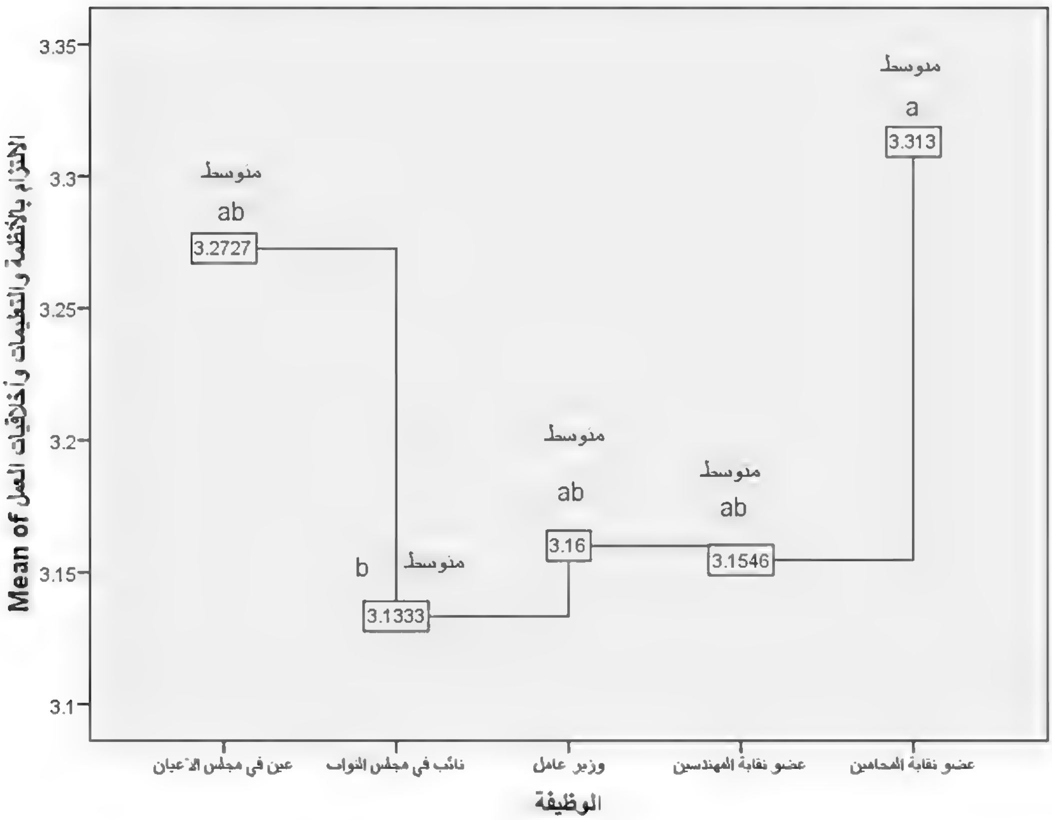
[illegible] ANOVA [illegible]

[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]
0.016	3.098	0.582	4	2.326	[illegible]
		0.188	370	69.450	[illegible]
			374	71.776	[illegible]

[illegible]

الشكل 2

اختبار تحليل اقل الفروق المعنوية لقياس معنوية الفرق في مستوى الاتجاه نحو الالتزام بالأنظمة والتعليمات وأخلاقيات العمل باختلاف المستوى الوظيفي للنخب الأردنية



الأحرف تشير إلى الاختلافات المعنوية حسب نتائج الاختبارات البعدية لأقل الفروق المعنوية a,b,c,d

[illegible]

[illegible]

[illegible] (20) [illegible]

[illegible] **(P-Value < 0.00)** [illegible]

[illegible].

20 [illegible]

[illegible] ANOVA [illegible]

[illegible]

[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]
		1.679	4	6.718	[illegible]
0.004	3.874	0.433	370	160.386	[illegible]
			374	167.104	[illegible]

[illegible] (3) [illegible]

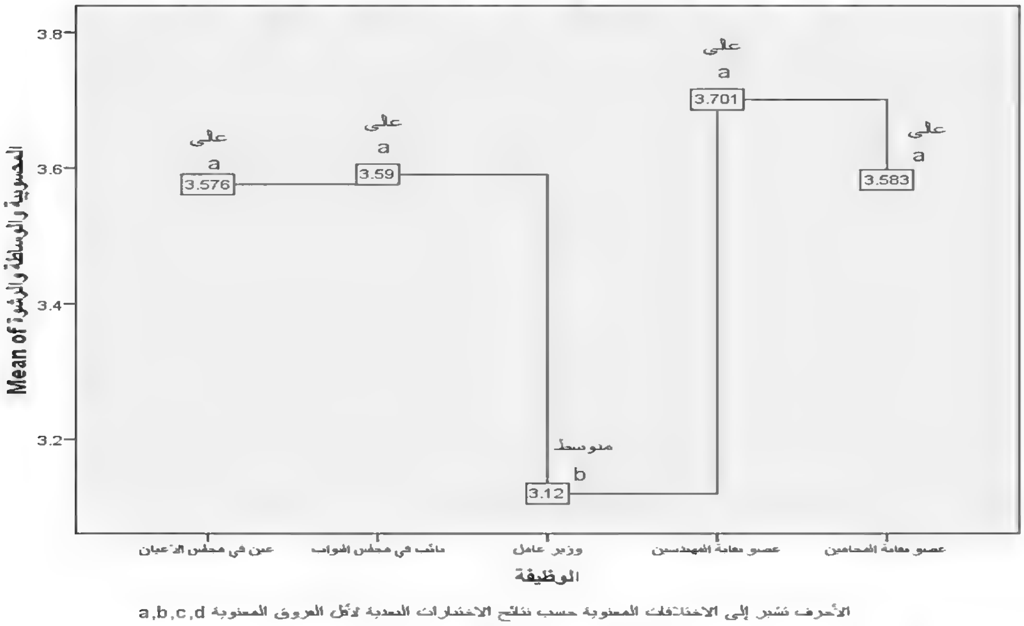
[illegible]

[illegible].

3 ü͂ ļ|Ĕ

ĥůĠšĵĕŽĪŇĝďĳŲŰĔnŅǰ DŽǯ 5ƥǳĦĥŇďǷŽ Ĵ5|| ĥŇďǷŽ5 ŇǳĦ ĔüǯĔüŦĦ ƥŔĆĹ

ĥůďĵŬĔƒ ĈŭĵƗ ǻuŅĵ ĔnŅǰ ĹĦǯ üŀĈĵĠŶĵ ĵƥŅĵuǯŅĵŇĵ



!ĴƳ ü͂ ļ Ğǎ ƥĕǖĔƥƹ ǻĦŇĝďĳŭďĵŬĔƒ ĈŭĵĹ ĴĴƒĔĔĎǯ üŀĈĕďĿĵŇĵŭüĵ

ÝĥǯǻuŅĵĦ!ŇǴ Ƹ üŀĈĵĠ

ĭ ƥĜŰƒ ĿĵĠĵƒ ýďŽ Ŀĵĥĭ ƧƒŰƒ ƥĜ5ƒ ăĂŧ džŎǂŽ Ʃ Ğďž ýĂơĂ

ƔPĿĵƒ Ư ƶĥĿĵĥ(**P-Value < 0.00**) ĭ Ăƶdž Ă25ƥĂŋĂ (21) ýǂ!ƒ Ŏ5Ŀĵďž

.ŀďǅŬƒ

21 üŇĵĦĔ

ŇĝďĳŲŰĔnŅǰ DŽǯ 5ƥǳĦĥŇďǷŽ Ĵ5|| ANOVA ĎĵĦĔüǯĔüŦĦ ƥŔĆĹ

الفساد ƹ üŀĈĵĠ المستوى الوظيفي للنخب الأردنية

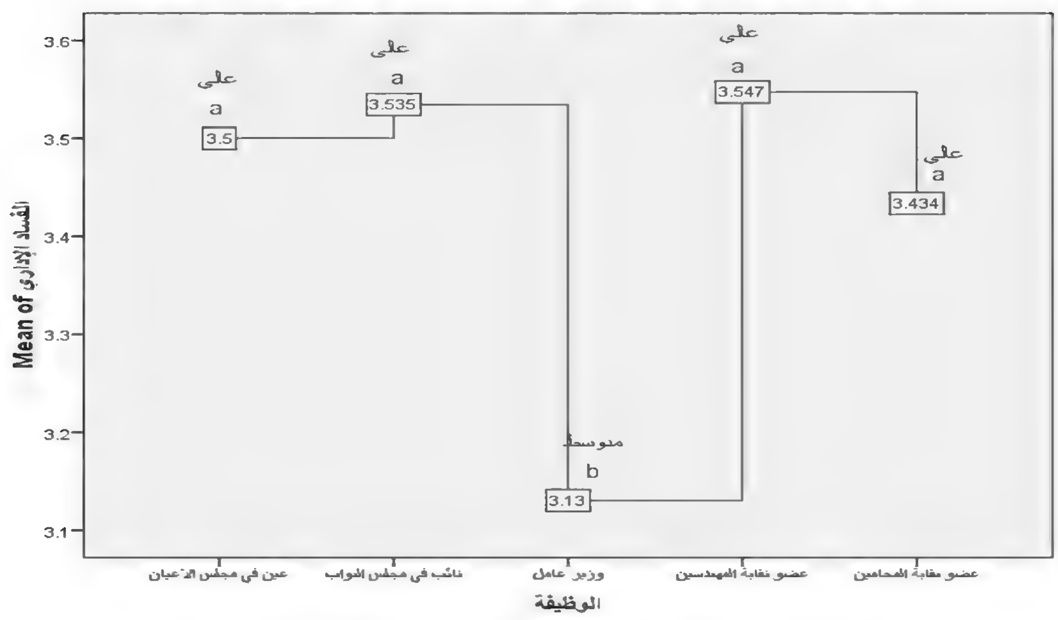
نوع الفساد	مصادر الاختلاف	مجموع المربعات	درجات الحرية	متوسط المربعات	F	درجة المعنوية
الفساد الإداري	بين المجموعات	6.689	4	1.672	5.175	0.000
	داخل المجموعات	114.073	353	0.323		
	المجموع	120.763	357			

[illegible] (4) [illegible]

[illegible]

[illegible] 4

[illegible]



الأحرف تشير إلى الاختلافات المعنوية حسب نتائج الاختبارات البعدية لأقل الفروق المعنوية a,b,c,d

[illegible]

[illegible] 22 [illegible] (P-Value < 0.00) [illegible]

22 üNĝĦ

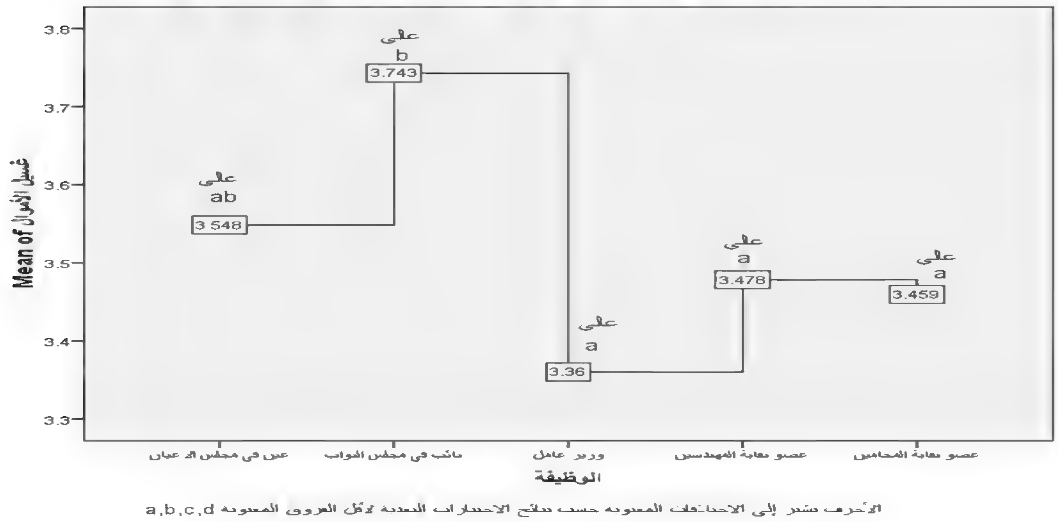
üĩƨ 3 NĐdĿĵĴĴŰnĵǂ DŽǯ5ƥĮĖhŇdĐŽ Ĵ5ĮANOVA DĴĦĮĖü+ĦĦ ƥĦĆŒ hŇdĦŬƒ ŒĦĵ ƻuŅĖnĵǂ DĦǯ üĦŒĦĠŬŅDŽŽ

Hŭĥŋ hŇdĵĐŽ	F	ÜƚNĐDŽ ƖĴĠĐŽ	ƖĴĦŋ hĵĦĮĖ	ƱNĐĐŽ ƖĴĠĐŽ	ƹüĦŒŰƒŋŢDŽ
		1.547	4	6.187	KĞĂdǆdž Lĵ៰
0.007	3.606	0.429	359	154.019	KĞĂdǆdž ýPƒƥ
			363	160.206	YĂdǆdž

yŏdž LĴD(5) ý‡Ţ!ƒ Ŏ5 Ɩƥ2ƒĂƒ ŧŏĂzdž ƌĂƻŋ ýƥD ýŏĐŽ ýŢ ĂǩĂ KĿĠ Ŏƙƒ ɣƒĂŀƒ KĠĠĦǩ LĵŒƭ ƒĂ ƌƻ5 ƥŋĂŏ LĴŰƍ ŰŏǍ KĿĠ KĠĠĦƙŰƒ .ýƥDDĦĠĦǩ KĿĠ Ŏƙƒ Ćƒ2ƨĂƒ KĠĠĦǩ ydžLĴĠdžŏǍ

5 üĵĮĖ

NĐdĿĵĴĴŰnĵǂ DŽǯ5ƥĮĖhŇdĐŽ Ĵ5ĮhŇdĵĐŽ5NĵĦĮüƹü+ĦĦ ƥĦĆŒ hŇdĦŬƒ ŒĦĵ ƻuŅĖnĵǂ DĦǯ üĦŒĦĠŬŅDŽüƨ 3



[illegible]

[illegible] (23) [illegible]

[illegible]

23 [illegible]

[illegible] ANOVA [illegible]

[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]
		1.343	4	5.373	[illegible]
0.141	1.738	0.773	359	277.405	[illegible]
			363	282.777	[illegible]

[illegible]

[illegible] (24) [illegible] (P-Value < 0.00) [illegible]

24 [illegible]

[illegible] ANOVA [illegible]

درجة المعنوية	F	متوسط المربعات	درجات الحرية	مجموع المربعات	مصادر الاختلاف	نوع الفساد
		2.476	4	9.904	بين المجموعات	
0.000	7.781	0.318	359	114.239	داخل المجموعات	التهرب الضريبي
			363	124.143	المجموع	

yŏdž LJD6 ý‡T!ƒ Ŏ5‡LǰdžƗ‡ǒǺzjdž ƭĂƧƪƒ ýƥDýŏĐŽ ýǖP LǰdžLǰǹŏĂ

ƻ ĐĐŽ K'LƓ LǰŞ ƥnjdž‡ĦĿ Σ ĐƥdžǗǴ ƶDK'ǴǴƾ LǰDǖǫÜǒǴ K'LƓ K'ǴǴƾǗƒ

ƥƶ ljǴƾ Ĭ LǰD LǰƓ ýĦǴdž Ŏ5ǛĐŽƒ K'LƓ ‡ ǒ ă ƧPǛƒ ƔPǈƒ yŏdž LƵ ǺǺzjdž

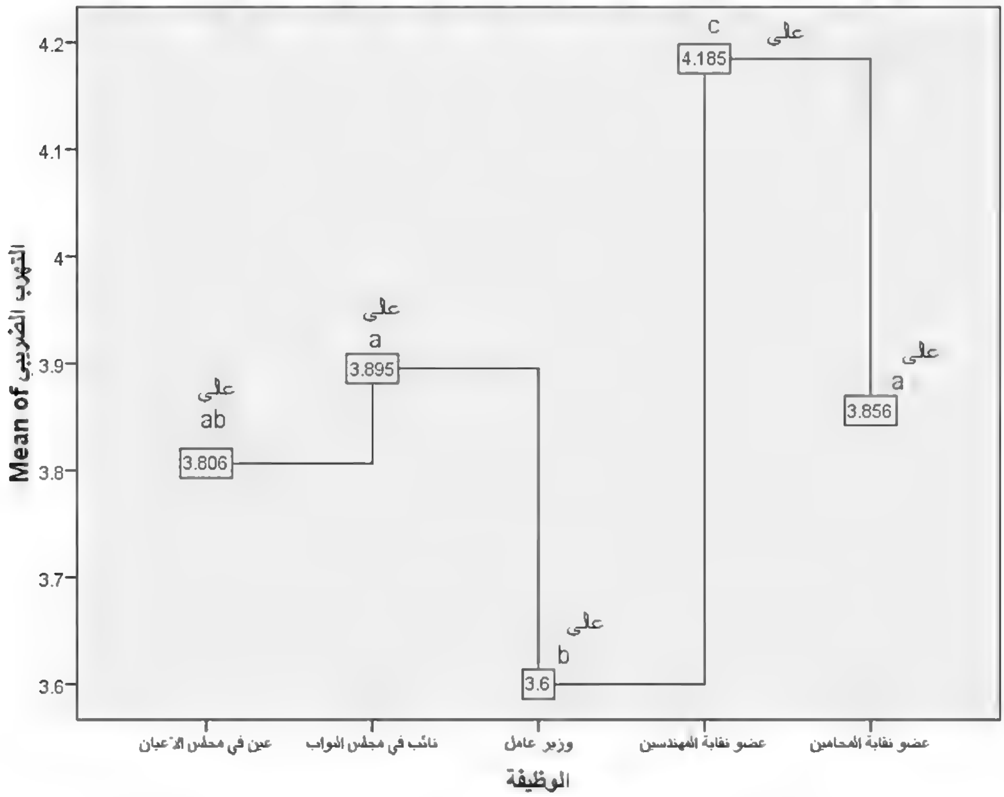
DǰǴǴƾ K'LƓ ƥ5LǰŞ ƥnjdž‡ĦĿ Σ ĐƥdžǗǴ ƶĂ ƔƒǍƒ Lǰdžý‡ ǴǻǗƇƨĂƒ

.ǴƨĂƒ Lǰdž ĐǻǴǰDǖǫǛLǰŞ ƥnjdž Lǰdžýƥ Ă‡ ŋǰǴkdž

6 ǖ٩ ǁƐ

NǰdžǗǗEnNǰ DǗƺ 5ƥƺ ǁƐ hǗNǰdž ǰƺ ǁhǗNǰƺ ǗƐǖcǗ‡Ǝ ƥǴǴ

hǗdǰǗEƒ ǴǰǗ ƶuNǰ EnNǰ DǗƺ ǖ‡ǴǴ ǴƥƮ ǁEƒ ƥNǰE



الأحرف تشير إلى الاختلافات المعنوية حسب نتائج الاختبارات البعدية لأقل الفروق المعنوية a,b,c,d

Ĭ ǁƥDǗE ƒ ƥNǰE NǰdžhǗdǰǗE ƒ ǴǰǗ ǈ ǁƐǁE DǗǴ Σ ǖ‡ǴE dǰǗj ǖj

ÝhǗuNǰ!NǰT Σ ǖ‡ǴǴ

P-) ‡ǒǺzjdž ƭĂƧ5 ƥĂŋ(25) ýĂƥŋ!ƒ Ŏ5 lƥƧĂƒ ǁǴǴƒ ýǖP LǰdžLǰǹŏ

.Ŏ‡Ƨdžƒ ƔƧŋƒ ĂơLǰǴǴƾ Ŏ5‡ǒƥƧǗƒ ƔPǈƒ Ư zhLǰǹ(Value < 0.00

25 [illegible]

[illegible] ANOVA [illegible]

[illegible]

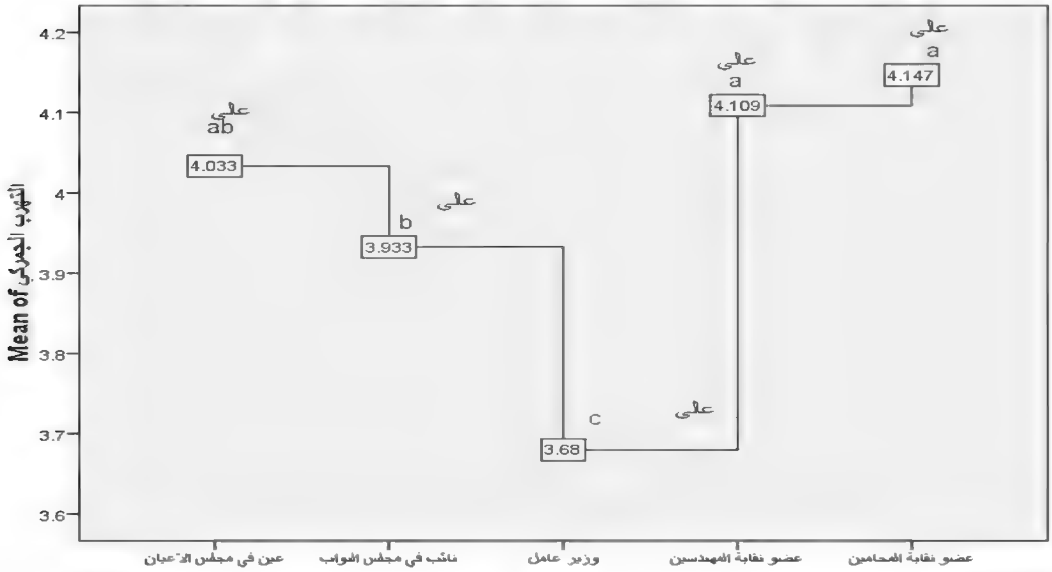
[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1.525	4	6.100	[illegible]	
0.000	5.669	0.269	355	95.500	[illegible]	[illegible]
			359	101.600	[illegible]	

[illegible]

7 ü͂ʅ|ƗƐ

Nǥ̂dŀǰjƗ̡ǕƐnǅ|Ɗ̌ǅǍǯ ƼƥǿƗƐhǐNǗǬǆ ǰƗƼ||hǐNǗǿǿƼNǰǅƗƐüʗcü+|ƎƐ ǥƗƐƆƇ

hǖdǰ̂ǕƐƒ ƇǬǿǰ ǯuNƗƐnǅ|ƊǿƐƻ ǘƐƇǰƐǴ |ǥƊǓǕƐƒ ǥNƗƐ



a,b,c,d الأحرف تشير إلى الاختلافات المعنوية حسب نتائج الاختبارات البعدية لأقل الفروق المعنوية

Ĭ |ƗƐǶǅǉƗƼǰƐǴǥNǯ |ƗƐ NǥdŻǖǰ̂ǕƐƒ ƇǬǿǬ ǰƗƼǕƐ ƊǿƐǴ ǘƐƇǰƐ ǥ|ǅNǰ̂üǰ

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ƭĂƼƼ ǥĂɳĂ Ĭ !ǥ (26) ǵĂǥɳ!ƒ ǑƼ ĿǰǥdǯĬ ǥƇǑǕƒ ĿǰǰƐǰ ǵǩǓǯ ǵʈ Ăǩ

ǎĂǈ{ dǮ̌ƼƗ ƗǰǥƻǕƒ ɣPĿƒ Ư ƶhĿǰhɩ **(P-Value < 0.00)** ǎĂǈ{ dǯǥǯ ƗǰǍǰdǯ

.ǑǿǴǯ ǥǴǰƒ ĂơĿǰǥ̂Ǖƒ

26 üNǰƗƐ

Ĭ |ƗƐǶǅǉƗƼǰƐNǥdŀǰjƗ̡ǕƐnǅ|Ɗ̌ǅǍǯ ƼƥǿƗƐhǐNǗǬǆ ǰƗƼ||ANOVA ƊǰƐǥ|Ɛü+|ƎƐ ǥƗƐƆƇ

hǖdǰ̂ǕƐƒ ƇǬǿǰ ǯuNƗƐnǅ|ƊǿƐƻ ǘƐƇǰƐǴ

hǖǥɳ hǐNǗǬǯ	F	ƯNƊǯ ĿǰǴǕǰǯ	Ŀǰǥɳ ǘǥƗƐ	ƱNĿƊǯ ĿǰǴǕǰǯ	ǥǰƼ ƊǯǉƗƼƗƐƱNǯ ǽ ǘƐƇǕƐ	
		0.949	4	3.798	ƘǴĂdǯdǯ Ŀǰhɩ	
0.036	2.601	0.365	359	131.026	ǵPǰǥ ƘǴĂdǯdǯ	ǉƗƼƗƐ Ĭ |ƗƐǶ
			363	134.824	ƳĂdǯdǯ	

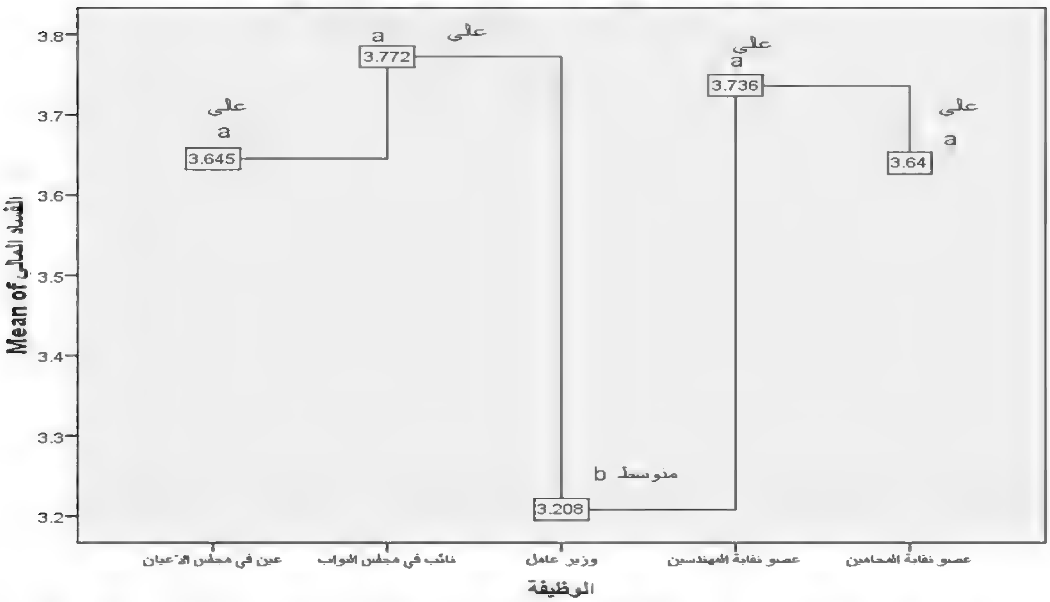
(8) [illegible]

[illegible]

[illegible]

8 [illegible]

[illegible]



[illegible]

[illegible] (P-Value < 0.05) [illegible]

27 [illegible]

[illegible] ANOVA [illegible]

[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
0.000	6.132	0.884	4	3.538	[illegible]	[illegible]
		0.144	370	53.363	[illegible]	
			374	56.901	[illegible]	

[illegible]

[illegible] LSD [illegible] Hoc Post-

[illegible]

[illegible]

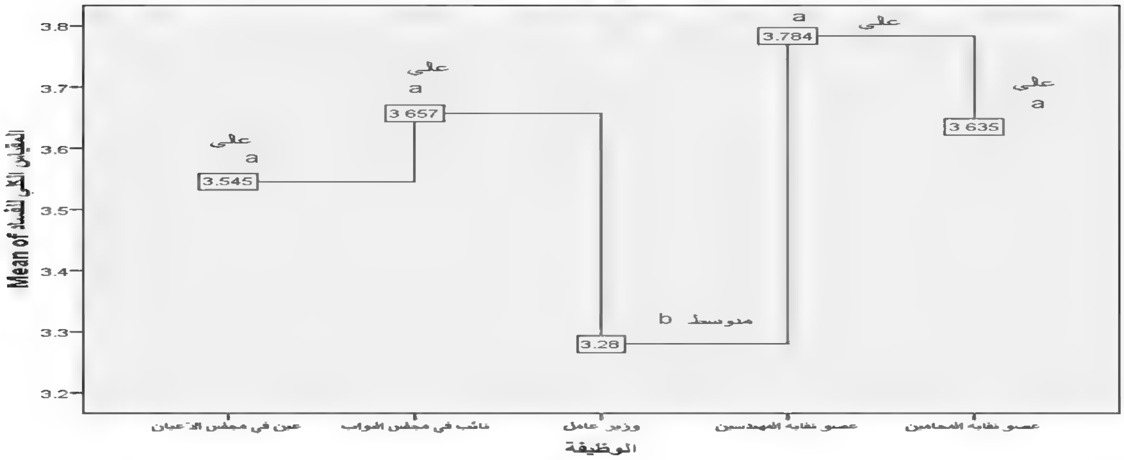
[illegible]

[illegible]

9 [illegible]

[illegible]

[illegible]



[illegible]

[illegible]

[illegible]

[illegible]

[illegible] (28) [illegible]

[illegible] (P-Value < 0.01) [illegible]

[illegible]

28 [illegible]

[illegible] ANOVA [illegible]

[illegible]

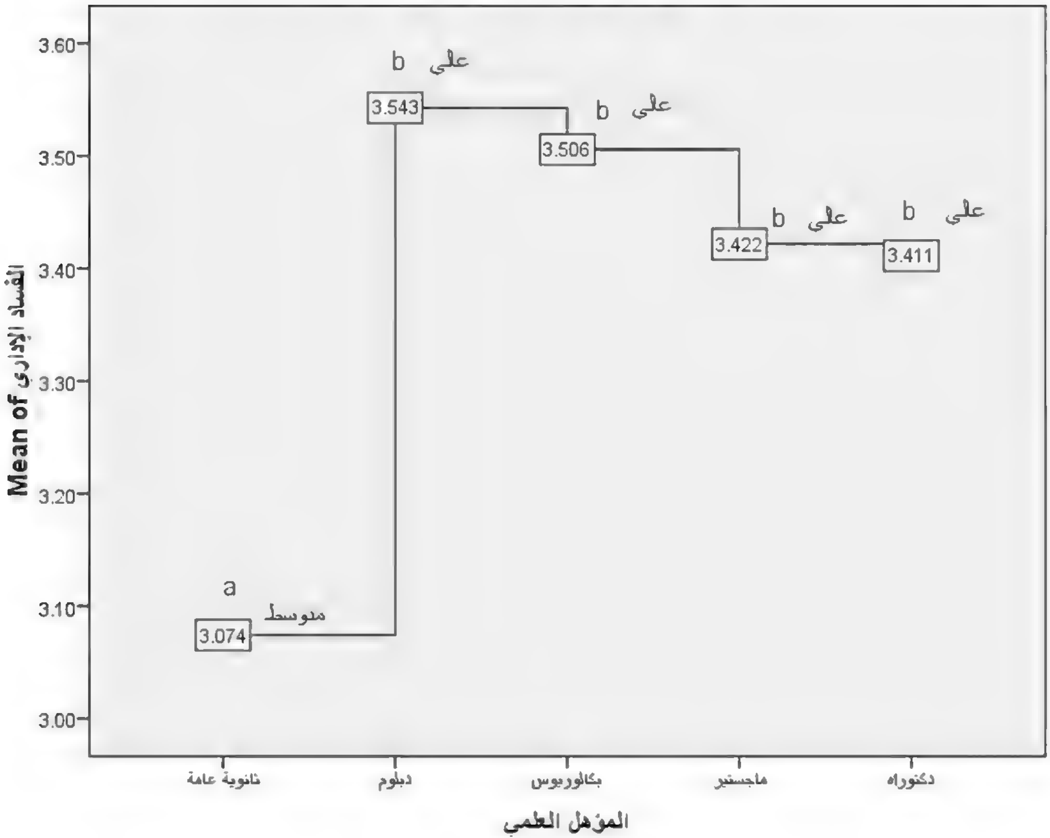
[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1.485	4	5.939	[illegible]	
0.000	6.486	0.227	383	86.972	[illegible]	[illegible]
			387	92.911	[illegible]	

[illegible] LSD [illegible] Post-Hoc [illegible] 10 [illegible] 10 [illegible]

10 ü̥ƪ ȴ̡̛

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ƥǚǅǂ ǃǅǀǇǒǆ ǃ ǀǇ ǃǅǀ (**P-Value < 0.05**) ǇǎǗ ǆǂǁǔ ǆă Ǟ ǆ

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29 üNĝĦĦ

Ĭ ĮĐĦĞǥ ǯĘNĝdĮĝŰnŅǰ DŽǯ 5ǿǯĘhŇĝĐŽ ĵĩ5||ANOVA DĭĦĘüĦ ǿĐĈ

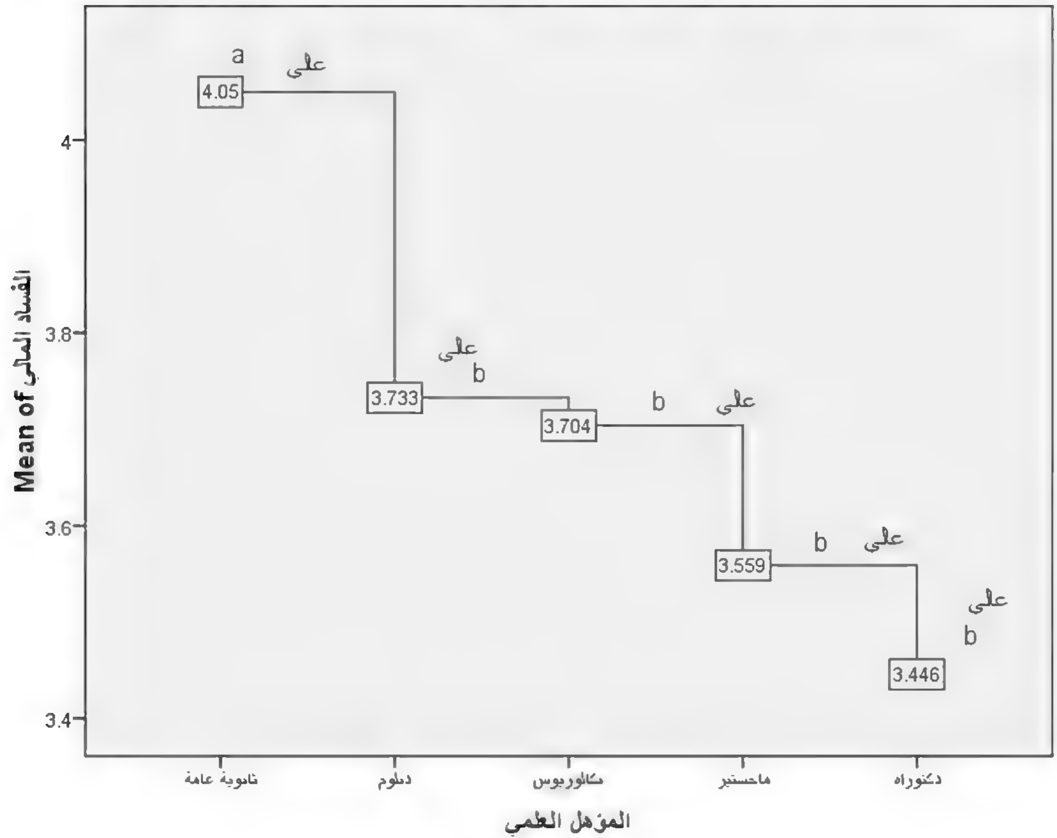
hǔdĮĬŰĘƒ CĦĭ DĦĭĘnŅǰ DĦǯ üŀĢĜ

hĦǿĝ hŇĝĐŽ	F	ŮNĐŽ ŀĮĈĐŽ	ŀĮĦǿĝ hǿĐĘ	ǗNĐĬŽ ŀĮĈĐŽ	ƹ üŀĈŰĘǿĝT DŽ	ǥǯĘŰNĝž
		0.584	4	2.336	KǴĂdǯdž Lĵŋ	
0.015	3.124	0.187	372	69.554	ýPĵ KǴĂdǯdž	ŎĢdž ĵĈ5ƒ
			376	71.890	YĂdǯdž	

Ü1 ý‡T!ƒ Ŏ5 NĵĔĿ ŀLĵǿdž ÜLSD ŀŏĂǯdž ĕĂƧƒ ýĵDýŏĐŽ ý[ĂķĂ ŀŏĐŽĵ KǴĂ{ dž yŏǯ ĵǯ ǴĢ Lĵ Ŏ!Ģdž ĵĢ5ƒ ĂơLĵĢŰƒ ăĂ{ dž LĐĬ !ǫ KǴĂ{ dǯ ŀLĵǴdž ĂĢƒ ŎdĐŽĵ ăĂ{ dž ĵǯ Ĭ ĐŽLĵ NĵŬǫ ŀ ĂơĐŽ .Ĭ ĐŽĵ ŀŏĐŽĵ

11 ü˺ĦĦ

.!Nĵ DĭĦĘnŅǰ DĦǯ üŀĢĜĬ ĮĐĦĞǥ ǯĘNĝdĂĬŰĘƒ CĦĭ ĵĵĘĐĭ ĵĘĦǯ ĵ5



[illegible]

[illegible] (30) [illegible] (P-Value < 0.05) [illegible]

[illegible] 30

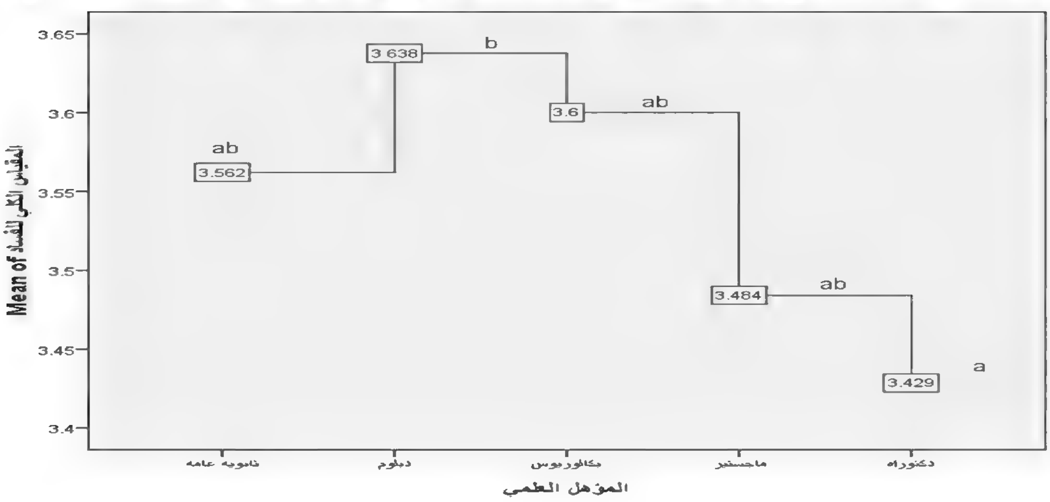
[illegible] ANOVA [illegible]

[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		0.810	4	3.238	[illegible]	
0.008	5.470	0.148	383	56.734	[illegible]	[illegible]
			387	59.972	[illegible]	

[illegible] 12 [illegible] LSD [illegible]

[illegible] 12

[illegible]



[illegible]

[illegible]

[illegible] 31 [illegible] (P-Value < 0.01) [illegible]

.([illegible]) [illegible]

[illegible] 31

[illegible] ANOVA [illegible]

[illegible]

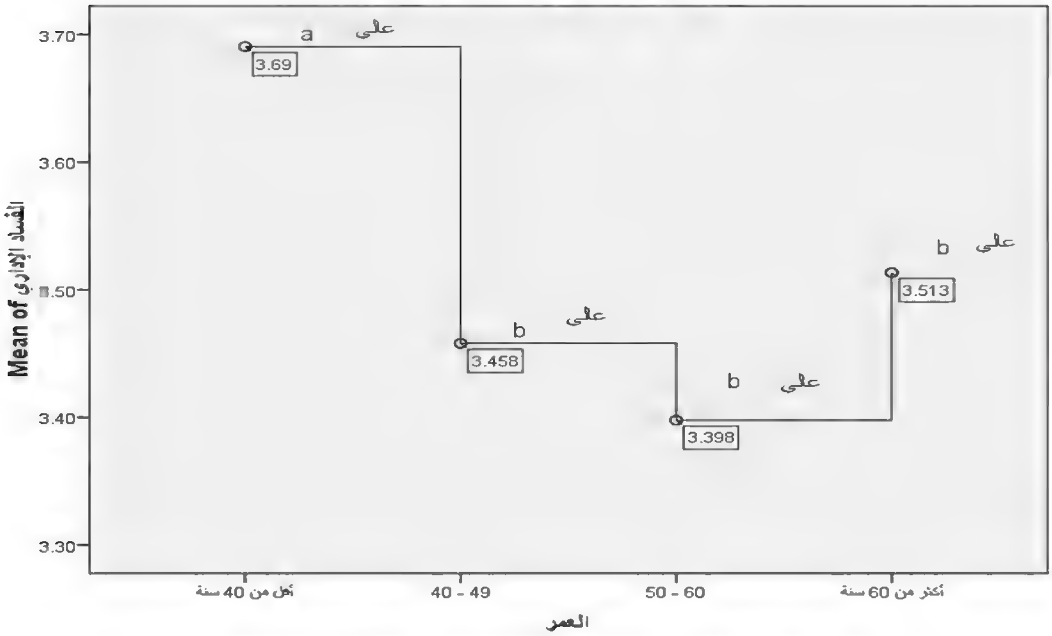
[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		1.085	3	3.255	[illegible]	
0.002	4.921	0.220	384	84.655	[illegible]	[illegible]
			387	87.910	[illegible]	

[illegible] LSD [illegible] Hoc Post- [illegible] 3 [illegible] 40 [illegible]

.[illegible] 40 [illegible]

[illegible] 13

[illegible]



[illegible]

[illegible] (32) [illegible] (P-Value < 0.05) [illegible]

[illegible] 32

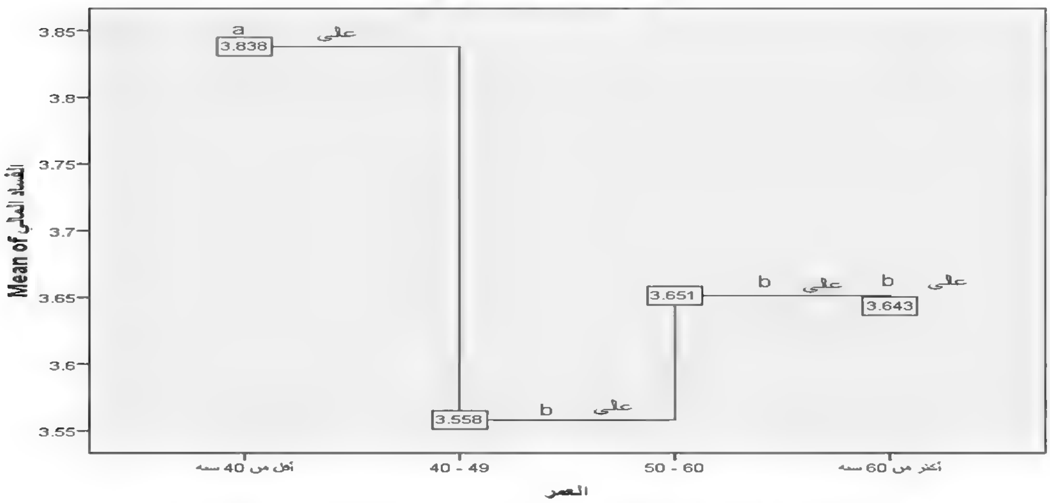
[illegible] ANOVA [illegible]

نوع الفساد	مصادر الاختلاف	مجموع المربعات	درجات الحرية	متوسط المربعات	F	درجة المعنوية
الفساد المالي	بين المجموعات	1.631	3	0.544	2.886	0.036
	داخل المجموعات	70.260	373	0.188		
	المجموع	71.890	376			

[illegible] (14) [illegible] (40) [illegible] 40 [illegible].

[illegible] 14

[illegible]



[illegible]

[illegible] 33 [illegible] (P-Value < 0.01) [illegible].

33 [illegible]

[illegible] ANOVA [illegible]

[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
0.004	4.487	0.654	3	1.963	[illegible]	[illegible]
		0.146	384	56.008	[illegible]	
			387	57.972	[illegible]	

[illegible]

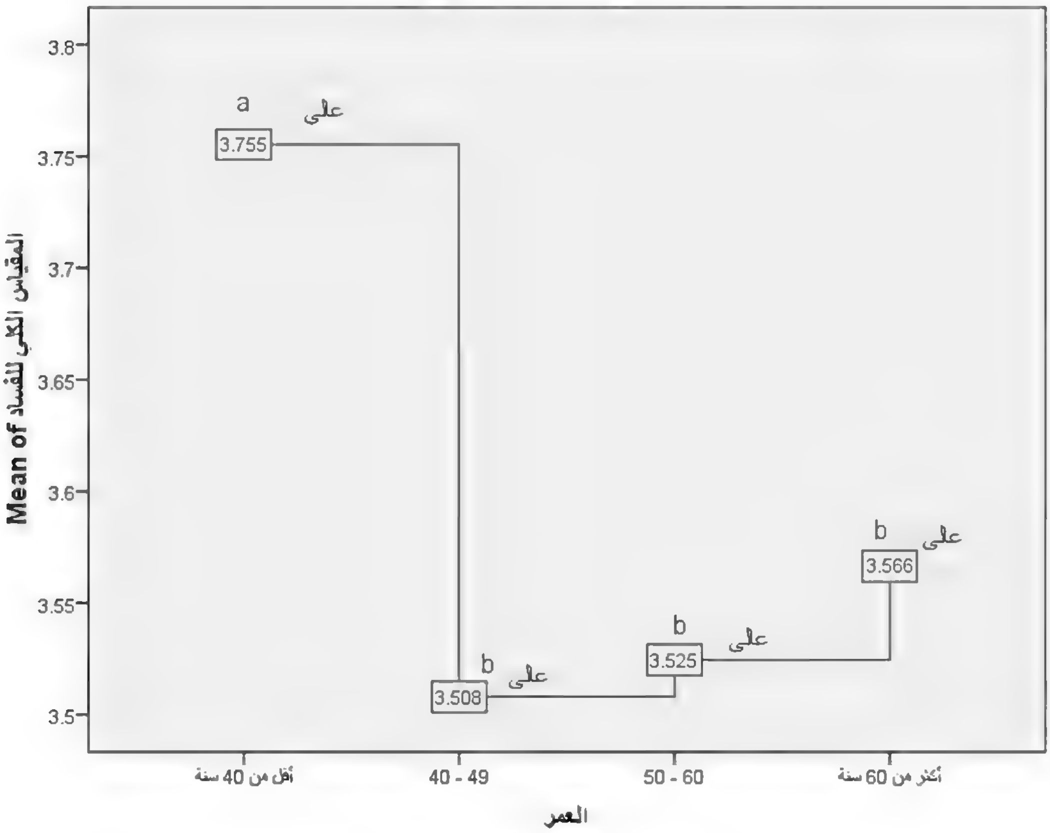
[illegible]

.[illegible] 40 [illegible] 40 [illegible]

15 [illegible]

[illegible]

[illegible]



الأحرف تشير إلى الاختلافات المعنوية حسب نتائج الاختبارات البعدية لأقل الفروق المعنوية a,b,c,d

[illegible]

[illegible] 40 [illegible]

.[illegible] 40 [illegible]

ƱNǰĵdžƹ ǘƫǪƿǴǵƿ øƺƐƝƔdžǎƶƿǗƐƒ ƇƐǰƑ ƒƿƒƲƐƊǐƾƼ5ƿƺ dƀƝǰǘǰ

ǨƘƝƔǴǰƶƿ ƳƝƊƝǎǗƐ

ýƮ Ǎƙƒ ƊƀǏ34 ýǍƿƞ!ƒ Ǒ5ƝƵƑƒǰƿƃǍ!ƒ ǑǜǍ- ƚƿǰƿǏƃƀƿ ƒ ƊƿƃƁƨ ƒ ýǖƁ ƚƿǰž

Ɣùƥƚƒ ƾǴƿƒ ǎǍƨ dǏ5 (**P-Value < 0.05**) ǐ ǍƶdžǏ?ƊƘƒƦ5 ǍƧ5ƿǍƞǍ ǐ !ƍ

.ƚ ǴǗƒǍ ƧǍǂƦƒ ƚƿǰǆǂ ƚƿƅƿǴǗƒ ǍơƚǂǒƿƂǗƒ

34 ǘƝƿ

ƱNǰƿƹ ǘƫǪƿǴǵƿ ƺƐƝƔdžǰǗƐ ƞƝǰ ƊǂƼ5ƿƺƐƆǗƝǰƊǐ ƒƿ5ǰǐ dǃǰƊƿƊǂƒƓ ƿƶǗƐ

ƆƀdƿǗƐƒ ƇƐǰǐ ƳƝƊƝǎǗƐ

ƍƿƺ ǰǐ ǂǰƐƧ ƒƿ5Ɗƨž	ǐ ǰƐƊǏƍƿƺƐ	ǎƿǴƀǗƐ ƍƿƺƐ	
7076.000	6389.000	7406.500	مان وتني Mann-Whitney U
8454.000	7767.000	8784.500	ويلككسون Wilcoxon W
-2.206	-2.825-	-1.767	Z
0.027	0.005	0.077	Asymp. Sig. (2-tailed) المعنوية الإحصائية

ƿƶ ǐ ƧƒƿǗƒ ƿǴǆƒ ǍơƚǂƊǂƒ ƾǴƿǗƒ ƚǴƿ ƿ5 (16) ýǂƬ!ƒ Ǒ5ƝƑƒ ƚƿǰž

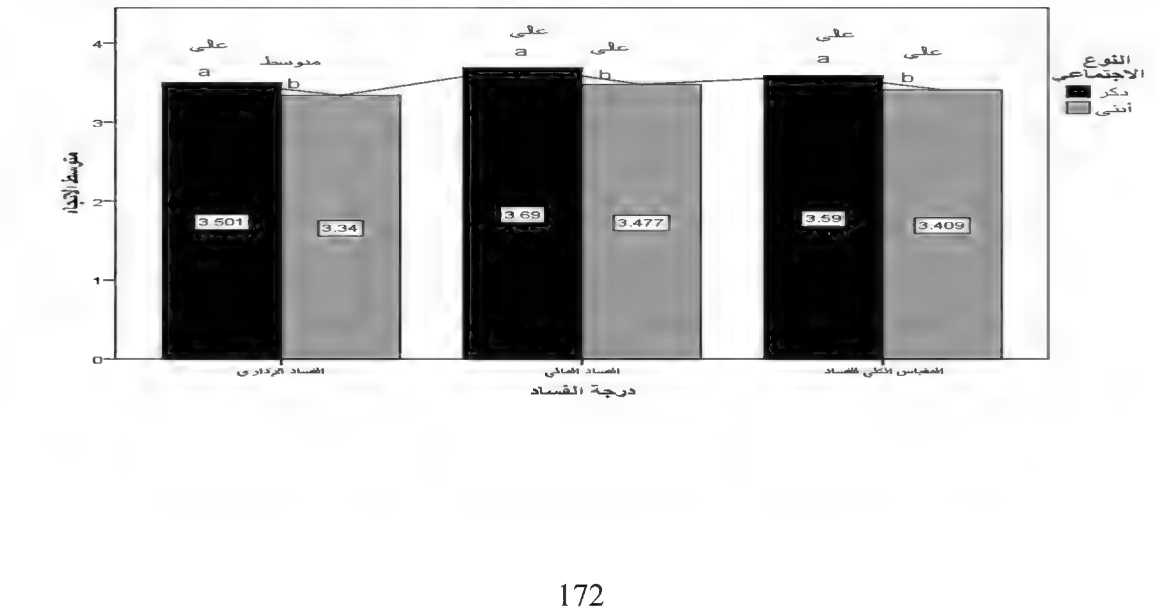
5 ƊǂǏ ƍǂ5 ƍǂǍ ǗƮ Ǎdǂ5 2 Ʈ ƒ ǐ ƦƒƂ ǴǗƒ ƾǴƿƒ ƚƿǰǏ ƊǂƊǍƝǍ ƍƿǂ ƧǍǂƦƒ

ƾǴƿǗƒ ƚƿǰǏ ƊǂƊƧǍǂƦƊ!ǏƊǂƒ ƾǴƿǗƒ ƚǴƿ ƿ5 Ɗǂ ýǂƬƀƿǴǆƒ ǍƊǑ!ƍǰ ƿǴ5ƍ

.ƚǰƿƩdǂƍ ƚƿƝƿǗƒ ƚƮƚƿǰǏǂ!ƍƿ ǴǗ! Ɗǂƒ

16 ǘƫƿ

.!ƝǰǏ ƳƝƊƝǎǗƐƱNǰƿƹ ǘƫǪƿǴǵƿ ƺƐƝƔdžǎƶƿǗƐƒ ƇƐǰƑ ƒƿƒƲƐƊǐƾ ƒƿƝƿƺƐƧ ƒƿ5



ƹ ΰϠϭϠ ΐδΣ ΩέΎΟϥ ΔόϣΎΟ ϲϓ ϱέΩϹ ΩΎδϔϟ ϯϮΘδϣ ϲϓ ϕϭήϔϟ ϝϮΣ ΔΜϟΎΜϟ ΔϴοήϔϠϟ

ΔϴϋΎϤΘΟϻ ΔϟΎΤϟ ήϴϐΘϤϟ

Ϧϳΰϴϣήϟ ϦϴΑ ϕϭήϔϟ Ϧϣ ϖϘΤΘϠϟ (35) ϝϭΪΟ Ϧϣ φϳΪϧ ϲϓ ϱέΩϹ ΩΎδϔϟ

ϥϮϋ ΪϴϤϟ ΔϤϴϗ Ϧϣ (P-Value < 0.05) ΔϴΎμΣϹ ΔϟϻΪϟ ϯϮΘδϣ Ϧϣ ήΒϛ

.ΔϴΎμΣ ΔϟϻΩ Ε Ϋ ϕϭήϓ ΩϮΟϭ ϡΪϋ ϰϠϋ ϝΪϳ

35 ϝϭΪΟ

ΩέΎΟϥ ΔόϣΎΟ ϲϓ ϱέΩϹ ΩΎδϔϟ ϯϮΘδϣ ϲϓ ϕϭήϔϠϟ (ANOVA) ϱΩΎΣϷ Ϧϳΰϴϣήϟ

ΔϴϋΎϤΘΟϻ ΔϟΎΤϟ ήϴϐΘϤϟ ΎόΒΗ

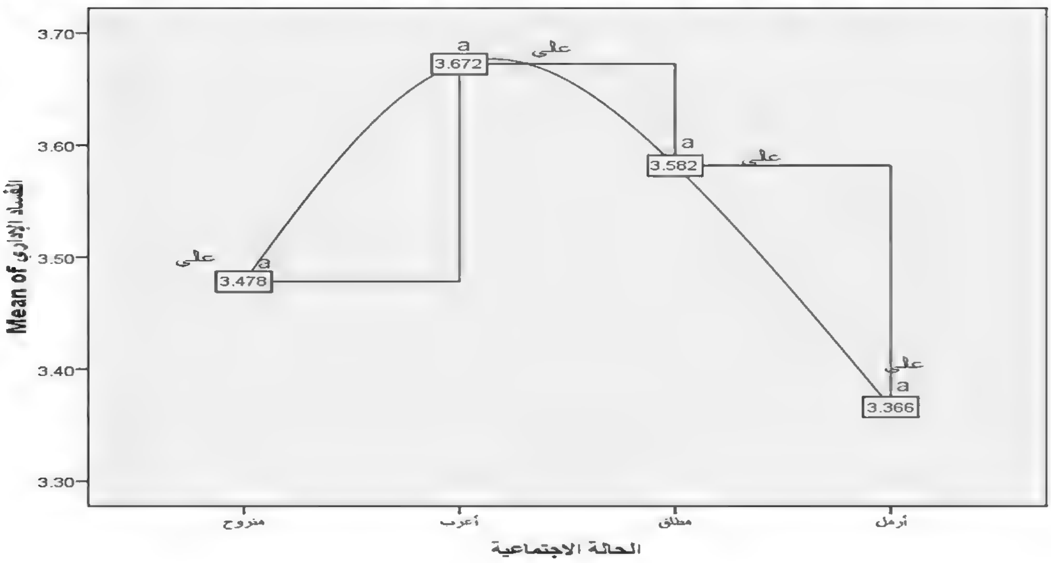
ϯϮΘδϣ ΔϟϻΪϟ	ΔϤϴϗ ΔϴΎμΣϹ	F	ΕΎΟέΩ ΔϳήΤϟ	ωϮϤΠϣ ΕΎόΑήϤϟ	ϦϳΎΒΘϟ ΕΎόΑήϤϟ	ϯϮΘδϣ ΔϟϻΪϟ
		0.320	3	.960	ΕΎϋϮϤΠϤϟ Ϧϴϧ	
0.241	1.404	0.228	374	85.242	ϞΧΩ ΕΎϋϮϤΠϤϟ	ΔϟΎΤϟ ΔϴϋΎϤΘΟϻ
			377	86.203	ωϮϤΠϤϟ	

ΔϴϟΎΘϟ ΕΎϋϮϤΠϤϟ ϲΑ Ϧϣ (17) ϢϗέΕ ϞϜθϟ Ϧϣ ϦϴΒΘϳ

.ΔϴΎμΣ ΔϴΑΎδΣ ΕΎτγϮΘϣ

17 ϞϜη

.ΔϴϋΎϤΘΟϻ ΔϟΎΤϟ ήϴϐΘϤϟ ΎόΒΗ ΩέΎΟϥ ΔόϣΎΟ ϲϓ ϱέΩϹ ΩΎδϔϟ ϯϮΘδϣ ϲϓ ΕΎτγϮΘϤϟ



[illegible]

[illegible] (36) [illegible] (P-Value < 0.05) [illegible]

36 [illegible]

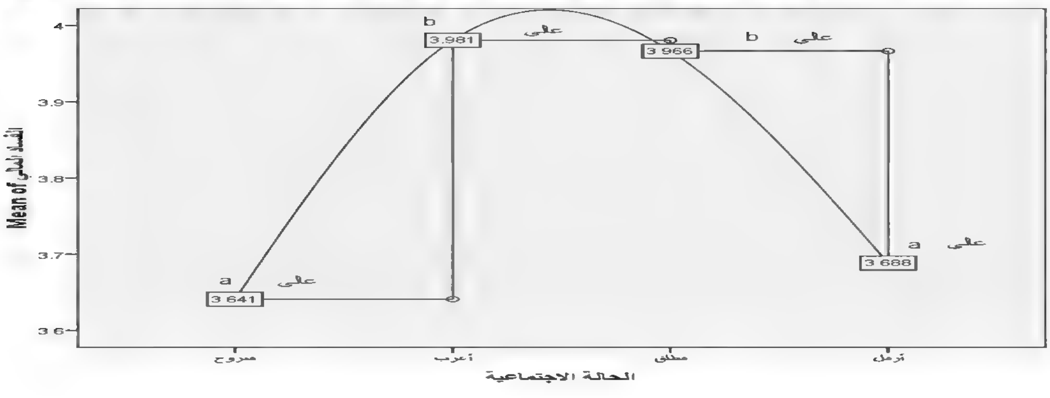
[illegible] ANOVA [illegible]

[illegible]	[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]
		0.793	3	2.379	[illegible]	
0.006	4.186	0.189	363	68.769	[illegible]	[illegible]
			366	71.148	[illegible]	

[illegible] LSD [illegible] Hoc Post- [illegible] 18 [illegible]

18 [illegible]

[illegible]



[illegible]

[illegible]

[illegible]

[illegible] (37) [illegible] (P-Value < 0.05) [illegible]

37 [illegible]

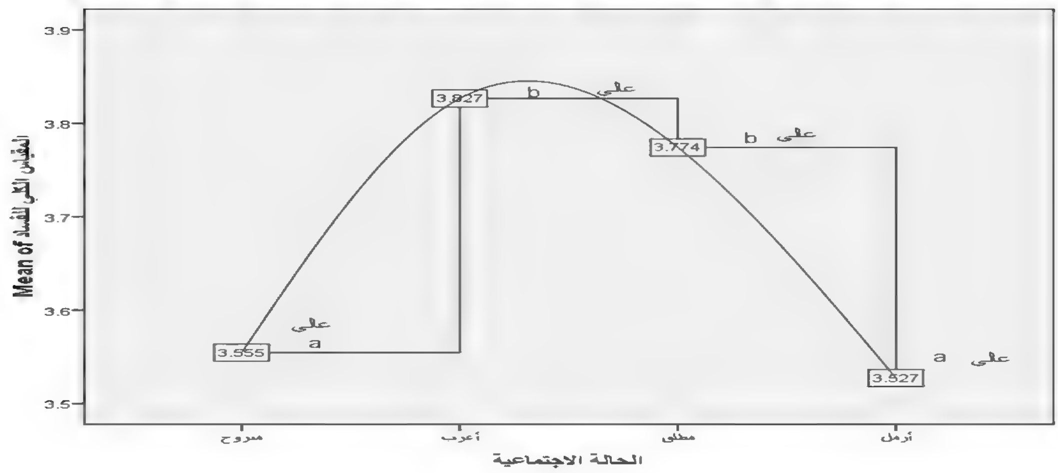
[illegible] ANOVA [illegible]

[illegible]	[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]
		0.510	3	1.531	[illegible]	
0.017	3.438	0.148	374	55.501	[illegible]	[illegible]
			377	57.032	[illegible]	

(19) [illegible] P-Value) [illegible] .(< 0.05

19 [illegible]

[illegible]



[illegible]

[illegible]

[illegible]

[illegible]

[illegible] 38 [illegible] (P-Value < 0.05) [illegible]

[illegible]

[illegible] 38

[illegible] ANOVA [illegible]

[illegible]	[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]
		0.853	3	2.558	[illegible]	
0.011	3.797	0.225	373	83.778	[illegible]	[illegible]
			376	86.336	[illegible]	

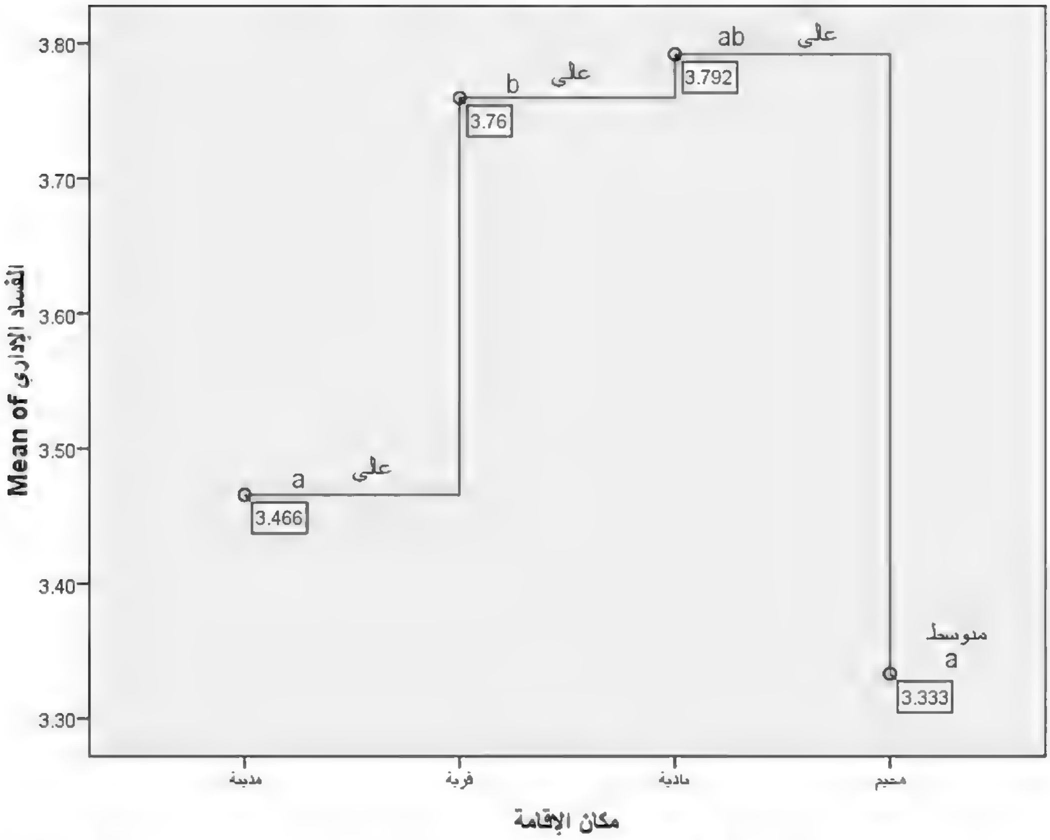
[illegible] **LSD** [illegible] **Hoc Post-** [illegible] 20 [illegible]

[illegible]

20 ü͂ĩ ĮĮE

DǰĐ ǅ úŀ Ǘ ƒ ǡ ƥ Ǐ ĭĒ ƍ ʑ Ɛ Ŋ ƍd ǎ dʆ Ǔ Ěƒ Ǥ ǯ Ĺ ʆ ƒ ʉ ĐĎ ǘ ĺ ʆ Ŋ ǩ ĔƧ ʆ ƽ

.!ŊƤ dž



DǰĐ ǅ úŀ Ǘ ƒ Ǐ ǁ ƍ Ʀ ƥ ʑ Ɛ Ŋ ƍd ǎ dʆ Ǔ Ěƒ Ǥ ǯ Ĺ ʆ ƒ ʉ ĐĎ ǘ Ƽ ʒ ƍ Ŋ ǘ ü ǰ

ÝƤ ɋƸ

Ǒù5ŊǰŋƑĹ ǰ ƃ ǐ ʑ ĭ ƥ ǘ Ǖ ƒ Ǉ ǘ ƒ ý ǒ ƛ ǅ ŀ ǈ ƥ Ǘ ƒ Ɗ ǅ ý ƒ ȡ !ƒ Ǉ Ƶ ł ƕ ú !Ă

ł ù ǒ ƥ Ǔ ƒ Ɣ Ƥ Ǉ ƒ ý ǒ ǂ Ǉ Ɓ ł ǒ Ǡ ǆ dž ÅƧ5ƥ Ăŋ Ă Ɗ ƶ Ĭ !ǥ ý Ʈ Ă ƙ ł ǭ Ü39 ý Ă ƥ ŋ ƒ

.Ǒ ǘ ǅ ƥ ƹ ƒ Ă ơ Ǉ ƕ Ǳ ǰ ǰ ǽ dž ü ƙ Ƥ Ǥ ǫ

39 ŭNĵĦĘ

Ĭ ĮĘĦĞǫ ƻĘNĝďĵŭŰŰnŊŋ DĽǯ 5ƃƾĘħŭNŷĐž Ĵŕ5ĮANOVA DĴĦĮĘŭǂĦ ƥĘĞĈ

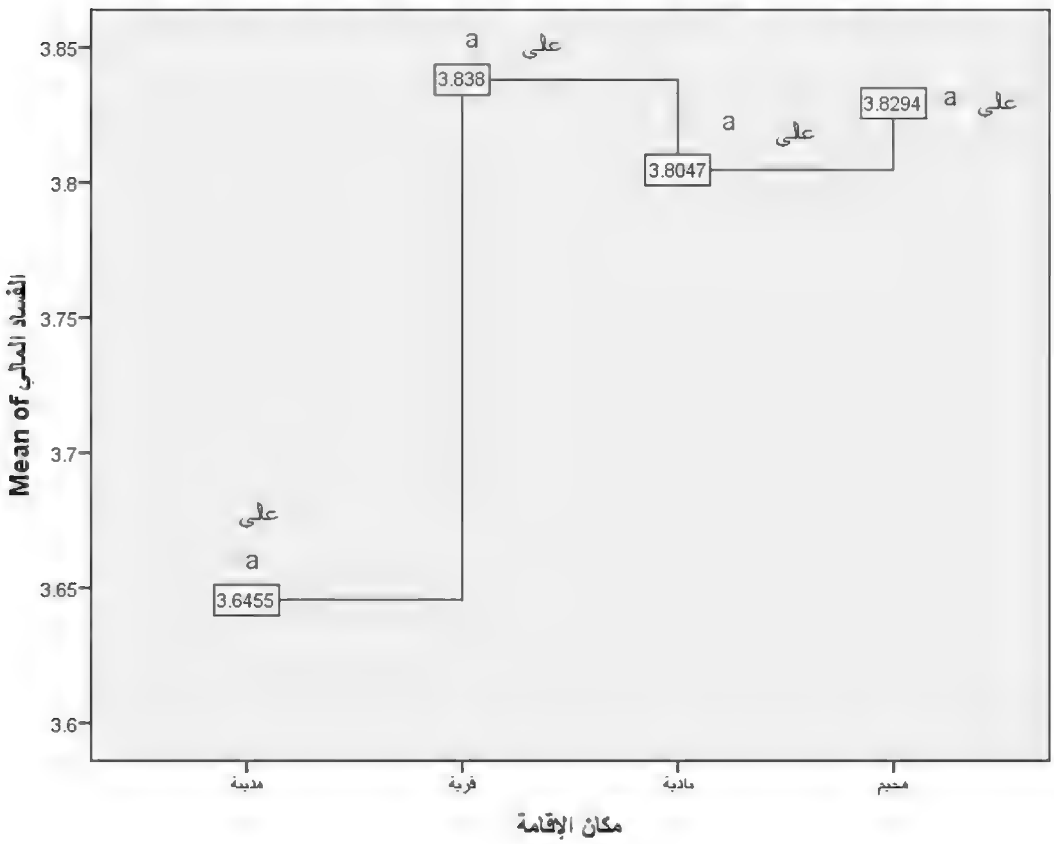
ħŭďĵŬƐƒ ƆǋŹƿ ďĘĐĴĐžŭǂĈƑǴ

ƻƿƈƒ dž	ǂȠƻƿ	F	Ǚ Ăǩdž	ǨƓƽƿ	YĂďǆdž	ƻƿƈƒ dž
ƻ ŭƦƤŬƒ	ǂǒǍǅdž		ǨƓƽƾdž	ǂǒƨǃƒ	ǨƓƽƾdž	ƻ ŭƦƤŬƒ
		0.381	3	1.144	ǨǴĂďǆdž Lŋŀ	
0.119	1.966	0.194	362	70.196	ýPĵƿ ǨǴĂďǆdž	ǑƓďž ƥƈ5ĵ
			365	71.340	YĂďǆdž	

ǑƓďž ƥƈ5ĵ ĂơLǨƓƸĵǨŬƒ yŏďǆ LĴ20 ý‡T!ƒ Ǒ5ŅƑǨǃĵ LĴďŽơŭďž LĴdž LĴdž ƻNĂȠ ƻ ŭƦƤƒ Ɠŭĵŋŀ ȠĂǒŬĂ ŭǂƽƈǨďǅǂǒǴ LŀƻŬƒ Ǒ5ɣPLĵ yŏďǆ! ǨLƓ ǂǒƑƈ ơŬƒ ǂǒǒƓĵ.

21 ŭǗĮĘ

!NĵŖ ďĴĐžŭǂĈƑǴ ĮĘĦĞǫ ƻĘNĝďŭďĵŬƐƒ ƆǋǠL ĴĵŒĐĐƠǴ ĮĘNĵĦƻ Ĵŕ5



Djŏ|Dž úĺĊ ţGĺçoæ ø2ţENĝdĺăudţŬEƒ OĊţĿ ĴţŪŒDĭĕ5ţƺ dĸĐjüĺj

ÝŘĊŽ

Ŏù5ŅĵFĊĹĵb2ƒĂƒ ĭ ţĞŪƒ LĵŏĸĴ ýŏĐŽ2ĞŔŮ ŎFĊ oŰƒ ýŏĐŽ ýʈ Ăk
łùŏĂĺzjdžă Ăŗ ùdžĵźj łŏFĊ oŰƒ łŏoĈĵ LĵdžŏŽŇĄη K'ĞűĸPƒ ţĂηĂ 40 ýĂţη!ƒ
2 ŭĸPĞĵĞ5ĵ ĂoLĵDĸĞĵηĂkŎ5łŏĵ2ŪƒȣPĿĵ Ư zhLĵhu (P-Value < 0.05)
.lăTĿĵ LĵĔdž

40 üNĵĸE

ƹ űĺĊĵĞçoæ 2ţENĝdĺĵŰEnĴŅĵ DĽƺ 5ţ2ţEhŭNĵĐŽ Ĵţ5||ANOVA DĭĸĔĩüĩł ţFĊŒ

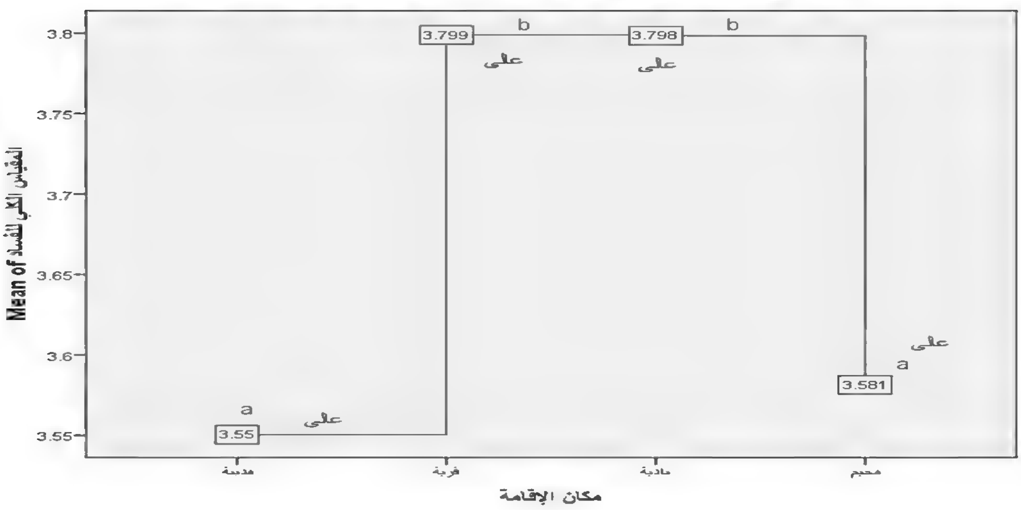
hüdĵĸŬEƒ OĊţŽĐ dĵĸDĵĸDŽ

2ţĞ dž 2 ŭĸPŬƒ	łη2ţ łŏĂzjdž	F	Ụ ĂĸĐdž K'ĞĸĥdžĵŽ	łŏ2o!ƒ K'Ğĺ2ţ	K'ĞĸĥdžĵŽ ŶĂdžĵdž	2ţĞ dž 2 ŭĸPŬƒ
0.014	3.565	0.532	3	1.597	K'ĞźĂdžĵdž Lĵhu	ŎĐĵŽΣ Ğdž ţĞ5DŽ
		0.149	373	55.679	K'ĞźĂdžĵdž ýPĵţ	
			376	57.276	ŶĂdžĵdž	

łùŏĂĺzjdž K'ĞĂ2ĵƒ ýρD2ĞŔƒ ýŭP LĵdžŏţzĿţ K'ƒ2ĞŔŮƒ ýŏĐŽ ýʈ ĂkĂ
Ŏù5ƒĂTLĵLĵŔƒ LĵhłŏĂzjdž Ă25ţηĂk ŅĴĂ ÜĺĞĸ K'LĔĵ K'ĞĞĵĸŬƒ yŏdž LĵDĭ !g
łùLĵŏdž Ŏù5ƒĂTùLĵLĵŔƒ ydžLĵ2ĞdžźĸŽdžDĸĞĵηĵ K'LĔĵ ł ŏo łŏ2|!ƒĂ łĵŏĞĵ
.ýρDDĸĞĵηĵ K'LĔĵ ł ŏo K'ĞĸPdžĵĂ

22 ü٦|E

.!NĸPdĸĵDžűĺĊĵĞçoæ 2ţENĝdĺăudţŬEƒ OĊţĿ ĴţŪŒDĭĺ ĵŒNĵĵĵ2 Ĵţ5



ƹ ŭŀǴǋƥ Ǵă ƥǴǜĿ ƥ ǿ ƺĿƝǋ ĭăǜŭĿ Ɨ Ǿǿŀ ǰŀǰŀĿ Ďăǵ5ƺƺ ǽǛǰŭ

Ǘǻǂ ĎǰĿ ƔƥǴǜĿ

ŧùǒăǋŭ ǨǴǋƥĂƧ5ƥĂŋĂ Ďƶ Ĭ !ǥ41 ýĂƥŋ!ƒ Ŏ5Ƚƥǒž ȽƥǴƒ ýǒĎž ýȚ Ăƙ

ƥǴù ƺƒ ĂùơȽǰǴƒ ŧŋƧƥ Ƚƥǒ(P-Value < 0.05) ŧǰǴ ơǫǋƥ ăĂƙ ǒƥƶ

.ǨĂǰ!Ǵŧǒǒž ƚƧƥĎǒž ƚƥǒž ƺ ŭƦǴŧǒƥƧƒ ǋƤȽƒ ýƥȽǒž ƧƥŭƒŞ

41 ŭƝǰ

ăƥǴǜĿ ƺĿƝǋ ǰŭǰŭ ǰƝ ĎƵ 5ƥƺǰǋƶ ǰ|ANOVA ĎǰĿ ŭƤƥǴǋ

ǰŭǜĿ ƝƻǓ ǰĿ Ɣ ƥǴ ĎƔĎž ŭŀǴǴ

ƧƥǴ ǒž ƺ ŭƦŭƒ	ŧŋƧƥ ŧǒĂǋǒž	F	Ʊ Ăǒž ǨǴƶǒž	ŧǒơ!ƒ ǨǴƧƥ	ǨǴƶǒž ƳĂǒž	ƧƥǴ ǒž ƺ ŭƦŭƒ
		0.515	3	1.545	ǨǴĂǒž Ƚƥǒ	
0.080	2.270	0.227	374	84.843	ǨǴĂǒž ýƤƥ	ĭ ƧƥŭƒƥǴƺƒ
			377	86.387	ƳĂǒž	

ŧǒƥƧŭƒ ǋƤȽƒ ǨǴǴǰ ýǒž ȽĎ23 ýǂŢ!ƒ Ŏ5ƝǴƒ ýŭƤ ȽǒžƠ ƙĂ

ǨȽǴ ȽǰƒǴǰ ǴǰǒǴ ǨȽǴ (ŧǰ) ŧǒǒž ĎǴƶƤ ƺ ŭƦǴǒ ƧƥŭƒƥǴƺƒ ĂơȽ

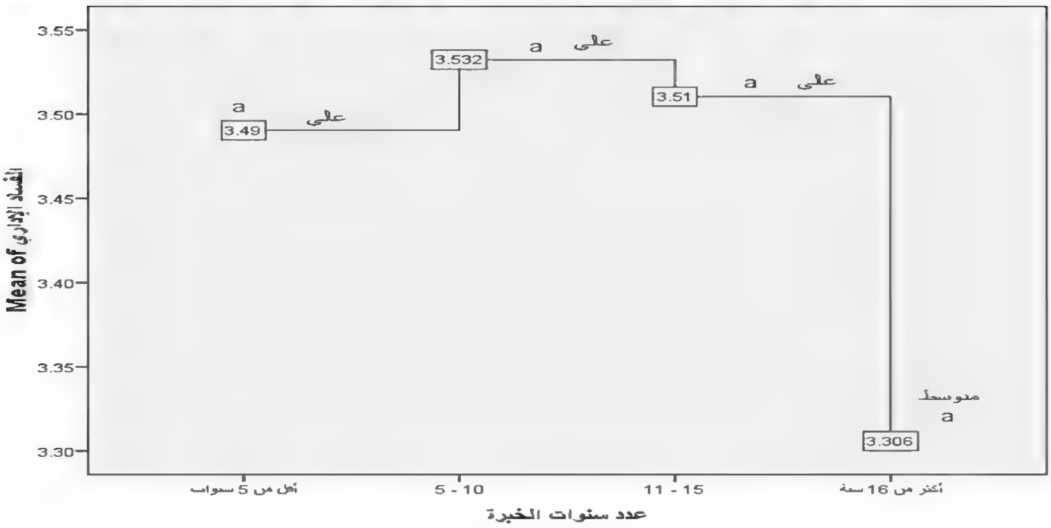
ǴĂǋǒž ĎǰƙŬ ǴǰĂŧƱ ĂǒžĎǴǴǰ ǨȽǴ ŧ ǒơ ŧǰ 60 ȽǒžĂǂĎĎǴƶƤ

ŧǒǒž ǨǴƺ Ƚǒž ŧǒƥƧŭƒ ǋƤȽƒ ŎƥǴǨǴǴǰ ȽƵ ŧǰǴ ơŬƒ ŧǒǴƒ Ƚǒž

.ăƧƤŭƒ

23 ŭǰ

.(ŋǒž) ǰĎǰĿ Ɣ ƥǴǜĿ ƹ ŭŀǴǴ ăƥǴǜĿ ƺĿƝǋ ĭăǜŭĿ Ɨ Ǿǿŀ ǰŀǰŀĿ Ďăǵ ƝǰƺĿƧ Ƶ5



ƹ ǘŀƬǐƥǠǽ ǆǄƁǎǙǤ øǄƾƔǞǾǂǐǙǓǚƒ ǄǒǞƓ ǍƼƸƮǞǵ ǅǤƦ ƽǆǚǂǁǚ

Ǘǘǥ ǅǗǊ ǆǛǠǽ

ŀùǎǄƺǖǨǋǐƾŉƼƸ ǆǚǍǎǆǍǎ ǎ !ǥ42 ýǍƾǦ!ƒ ǑƼǓƞǔǍǍƽǏǂǋƾ ýǓǗǉǍǋ

ǛǕǖƒ ǍùơǓǛǅǋƒ ŀƞƧƼƂ (P-Value < 0.05) ŀǋǟǢ ơǫǈǛǗ ǎǍǘ ǆǍǎ

.ǨƒǍǓǰǋǕǐǖǍƒ ǁƻǋǞƾǙǓǗƒ ǁǍǛƻ ǖǘǗƾǑǑƒ ǫǎǫƒ ýǔǙǑǋǕǋ

42 ǘǆǌǕ

ƹ ǘŀƬǐƥǠǽ ǆǄƁǎǙǤ ǄǒǞƓǍǊǖǞǆǆǟǖ ƼƸǄǡǆǛǆǎǎǚ ǂ|ANOVA ǍǐǐǕǘǕǚ ǘǘǖǘǘ

ǚǗǓǚƒ ǍǗǞǆǛǠǽ ǍǐǐǞ

ǅǢǢ ǆǎ ǆ ǘǘǒǙƒ	ŀƞƧƼ ŀǍǄǎǎ	F	ǙǍǍǎ ǨǕǚǐǎ	ŀǄǫ!ƒ ǨǕǚƽ	ǨǕǚǐǎǟǍǂǎǎ	ǅǢǢ ǆǎ ǆ ǘǘǒǙƒ
		0.276	3	0.829	ǨǕǍǂǎǍǓǘ	
0.236	1.420	0.195	363	70.638	ǨǕǍǂǎǎ ýǎƒƒ	ǑǕǍ ǛǕǖƒ
			366	71.467	ǟǍǂǎǎ	

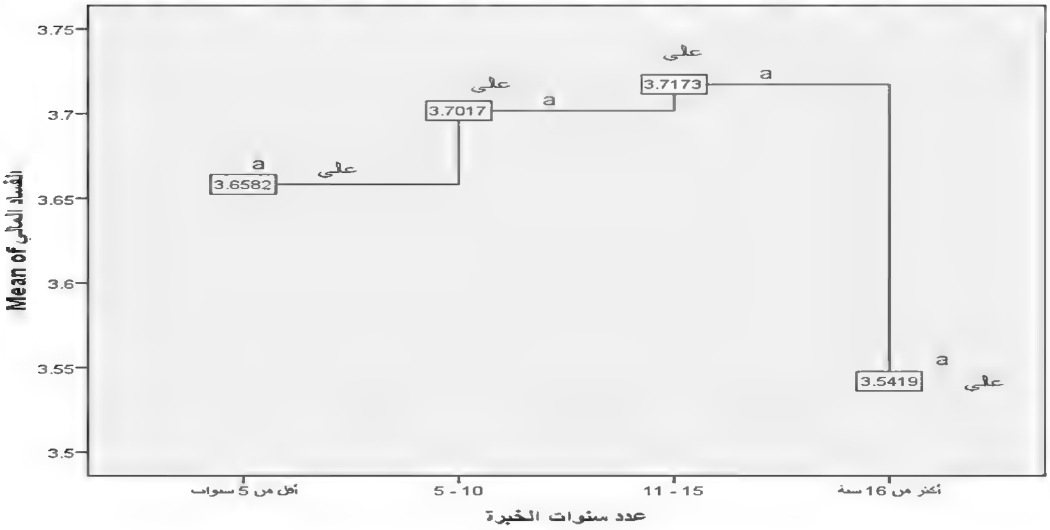
ŀǓǗǖƒ ǫǎǫƒ ǨǕǗǐƒ ýǓǎ ǍǆǍ24 ýǫǃ!ƒ ǑƼǈǋǜƒ ýǙǌ ǍǛǘǟǔǍ

ǗǍƺǖǨ ǖǘƲǄǕǍ ǔǓǗ ǨǛǗ (ŀǓǓ) ŀǓǐǓƒ ǍǑǓǑ ǖ ǘǘǒǎǕǑǐǎǛǕǖƒ ǍơǓ

.Ư ǆǘƒǕǖǓ ǆǘǨǕǗǐƒ ǍǍ ŀǋǟǢ ơǗƒ ŀǓǕǔƒ ǍǍǎ

24 ǘǆǌǕ

.(ǚǖǎ ǚǖǆǛǠǽ ƹ ǘŀƬǐǤ ǆǄƁǎǙǤ ǄǒǞƓǍǊǖǞƓ ǍǗǞǆ ǂǂǅƽǄǞ ǆǆǘƹ ǂǎ5



[illegible]

[illegible] 43 [illegible] (P-Value < 0.05) [illegible]

[illegible]

43 [illegible]

[illegible] ANOVA [illegible]

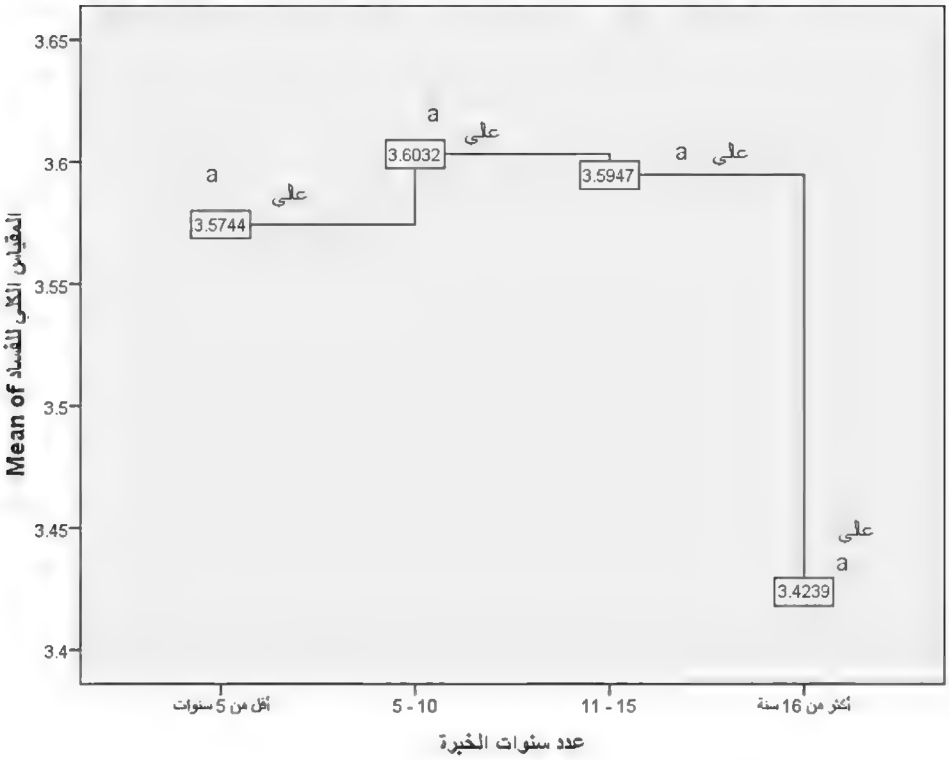
[illegible]	[illegible]	F	[illegible]	[illegible]	[illegible]	[illegible]
		0.331	3	0.993	[illegible]	
0.088	2.195	0.151	374	56.425	[illegible]	[illegible]
			377	57.418	[illegible]	

[illegible] 25 [illegible]

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25 [illegible]

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4[illegible]:

[illegible]

(2008[illegible]) [illegible] (2001 [illegible]) [illegible]

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9 - [illegible]

10 - [illegible]

11 - [illegible]

12 - [illegible]

13 - [illegible]

14 - [illegible]

15 - [illegible]

(1986)

.5

(2005)

.69- 48 ... 26

(2000)

.12

(1980).

- 47 ... -

.73

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